IV—Stamps—

Sale of general stamps	58,51,102	63,74,686	67,52,401	71,00,000	55,00,000	55,00,000	Decrease in the revised is due to dislocation of business and trade caused by the war.
Sale of court-fee stamps	1,38,72,790	1,38,84,986	1,45,01,549	1,45,50,000	1,41,00,000	1,42,00,000	Decrease in the revised is due to a smaller number of cases being instituted in the courts.
Sale of plain paper to be used with court-fee stamps	3,01,012	3,10,308	3,23,073	3,25,000	3,10,000	3,10,000	
Duty on impressing documents ...	31,812	57,163	2,30,774	2,40,000	2,10,000	2,10,000	
Fines and penalties	34,765	31,923	31,707	33,000	28,000	30,000	
Miscellaneous	21,095	84,787	71,327	52,000	52,000	50,000	
Total ...	2,01,12,576	2,07,43,853	2,19,10,831	2,23,00,000	2,02,00,000	2,03,00,000	
Provincial share ...	1,00,56,288	1,03,71,927	1,09,55,416	1,11,50,000	1,01,00,000	1,01,50,000	Revised based on the actuals of eleven months.

V—Excise—

License and distillery fees for the sale of liquors and drugs—							
Foreign liquors	3,63,338	3,44,760	3,05,450	3,00,000	3,00,000	3,80,000	
Indian-made liquors excised at tariff rates	2,53,785	2,41,811	3,44,819	3,00,000	3,50,000	3,50,000	
Country spirits—							
License fees—							
Distillery	61,73,266	64,11,686	69,61,029	76,00,000	68,50,000	67,70,000	The present crisis has affected consumption in the chief jute-growing districts.
Outstills							
Still-head duty...							
Miscellaneous							
Toddy revenue	4,26,401	4,50,393	4,75,017	4,60,000	4,75,000	5,25,000	
Opium and its preparations ...	8,11,686	8,96,519	12,52,622	12,00,000	14,50,000	10,60,000	Owing to the rise of the treasury price of opium and the duty on ganja and in consequence of the war a large decrease in consumption is anticipated.
Other drugs, ganga, bhang, etc. ...	16,18,373	16,32,491	18,02,202	18,00,000	19,25,000	13,65,000	
Pachwai revenue	7,77,794	8,30,129	8,46,669	8,40,000	9,00,000	9,00,000	
Total ...	1,04,24,643	1,08,07,789	1,19,87,808	1,25,00,000	1,22,50,000	1,13,50,000	
Gain on sale-proceeds of excise opium ...	14,61,000	14,79,610	14,90,547	14,85,000	14,30,000	21,10,000	Increase due to raising of the treasury price of opium to Rs. 40 per seer.
Duty on ganja	14,66,420	14,37,379	18,72,650	17,80,000	17,80,000	25,00,000	Increase of duty on ganja from Rs. 15 to Rs. 20 per seer.
Fines, confiscations, and miscellaneous ...	36,137	34,267	37,573	35,000	40,000	40,000	
GRAND TOTAL ...	1,33,88,200	1,37,59,045	1,53,88,578	1,58,00,000	1,55,00,000	1,60,00,000	
Provincial share (three-fourths in 1911-12) and whole for 1912-13	1,00,41,150	137,59,045	1,53,88,578	1,58,00,000	1,55,00,000	1,60,00,000	Revised based on the actuals of ten months.

VI—Provincial Rates—

HEADS.	ACTUALS.			1914-15.		1915-16.	REMARKS.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Works Cess	30,83,495	30,96,008	.....	.....	.....	.....	The collections are being credited to District Funds.
General rates for the management of private estates	91,377	1,06,144	1,31,340	1,18,000	1,10,000	1,10,000	The fall in the price of jute has reduced the collections from Wards' Estates in 1914-15. The estimate for 1915-16 is calculated at the prescribed rates on the gross estimated income of the estates under management.
Total ...	31,74,872	32,02,152	1,31,340	1,18,000	1,10,000	1,10,000	

VIII—Assessed Taxes—

Deductions by Government from salaries and pensions, etc.	4,98,512	4,86,852	5,04,822	4,95,000	5,20,000	5,10,000	
Deductions by Government from interest on Government securities	24,009	21,192	24,052	23,000	24,000	22,000	
Deductions from salaries, etc., paid by local authorities or companies	88,367	88,660	94,440	90,000	90,000	90,000	
Income-tax on securities of local authorities or companies	1,40,809	1,43,568	1,55,151	1,47,000	1,65,000	1,60,000	
Ordinary collections	45,73,669	47,89,658	58,39,275	53,23,000	60,80,000	53,00,000	Increase in the revised is attributed to the favourable trade conditions of 1913-14, which swelled the profits of some of the coal and jute companies and many of the banks. The prevailing adverse condition of the trade will affect the profits in 1914-15, and will reduce the assessments and collections of 1915-16.
Deductions from profits of railway companies	403	.....	.....	.....	1,000	.....	
Penalties	14,194	13,448	11,790	14,000	10,000	10,000	
Miscellaneous	7,105	8,274	8,386	8,000	10,000	8,000	
Total ...	53,47,068	55,51,652	66,37,916	61,00,000	69,00,000	61,00,000	
Provincial share ...	26,73,534	27,75,826	33,18,958	30,50,000	34,50,000	30,50,000	Revised based on ten months' actuals.

IX—Forests—

Timber and other produce removed from the forests by Government agency ...	1,51,372	1,07,835	17,940	4,000	4,000	2,000	
Timber and other produce removed from the forests by consumers or purchasers ...	11,84,132	14,41,410	15,34,682	15,50,000	12,50,000	14,00,000	The sales of timber have declined owing to difficulty experienced in 1914-15 in financing the timber trade and to a diminution of the purchasing power of jute cultivators who are large customers of *sal*. The Conservator anticipates a substantial increase in 1915-16, in expectation that arrears in exploitations due to the short demand in 1914-15 will increase the receipts.
Confiscated drift and waif wood ...	5,555	1,836	5,320	2,000	6,000	3,000	
Miscellaneous	46,406	49,520	58,169	44,000	50,000	45,000	
Total ...	13,87,465	16,00,601	16,16,111	16,00,000	13,10,000	14,50,000	Revised based on ten months' actuals.

X—Registration—

Fees for registering documents ...	16,02,137	16,83,575	18,54,426	18,95,000	16,40,000	17,30,000	The fees for the registration of Joint Stock Companies which were credited here in previous years, are now being credited to XXI—B Scientific and Miscellaneous Depts.—Budget allows for normal increase.
Fees for copies of registered documents ...	56,826	63,164	73,930	73,000	75,000	80,000	
Miscellaneous	74,731	76,422	87,788	82,000	85,000	90,000	
Total ...	17,33,694	18,23,161	20,16,144	20,50,000	18,00,000	19,00,000	Revised based on nine months' actuals.

XII—Interest—

Class I.—Interest on advances to cultivators—							
On advances to cultivators under the Land Improvement Loans Act of 1883 ...	18,169	20,958	15,587	} 62,000	55,000	50,000	Decrease due to smaller advances against larger repayments.
On advances to cultivators under the Agriculturists' Loans Act, XXII of 1884	63,367	36,469	16,107				
On loans to Co-operative Credit Societies	1,832	1,672	3,449	3,000	3,000	2,000	
Class II.—Interest on advances under Special Laws—							
On advances under the Public Demand and Recovery Act, 1895	.....	.....	.....	.....	.....	.....	
On drainage and embankment advances ...	6,228	14,735	3,500	14,000	9,000	14,000	} Based on the estimated mean balance of Loans account.
Class III.—Interest on loans to landholders, etc.	2,15,454	1,97,580	1,65,429	1,74,000	1,59,000	1,60,000	
Class IV.—Interest on loans to municipal and other public corporations (excluding Presidency Corporations)	1,88,285	2,00,145	2,01,426	2,20,000	2,09,000	2,90,000	Increase due to provision for larger advances than repayments.
Interest on Government securities ...	13,202	10,545	10,545	11,000	12,000	12,000	
Total ...	5,06,537	4,82,104	4,16,043	4,84,000	4,47,000	5,28,000	
Miscellaneous—							
Interest on arrears of Public Works Cess	14,959	13,361	11,053	...		...	
Other items	410	5,001	2,640	2,500		1,000	
Interest on zamindari embankment recoveries, etc.	299	247	263	500		300	
Total Miscellaneous ...	15,668	18,609	13,956	3,000	15,000	1,300	Increase in the revised is due to realization of interest on arrears of Public Works Cess.
Rounding ...	...	...	...	...	...	—300	
GRAND TOTAL ...	5,22,205	5,00,713	4,29,999	4,87,000	4,62,000	5,29,000	

XVIA—Law and Justice—Courts of Law—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Sale-proceeds of unclaimed and escheated property	26,152	28,892	27,509	30,000	27,000	30,000	
Court-fees realized in cash	56,187	64,124	63,893	74,000	59,000	62,000	
General fees fines, and forfeitures ...	6,07,679	6,55,040	6,89,369	7,25,000	7,15,000	7,55,000	
Pleadership Examination fees ...	37,990	32,385	29,683	32,000	31,000	34,000	
Miscellaneous fees and fines	5,911	5,855	4,898	6,000	3,000	4,000	
Miscellaneous	26,858	28,605	27,459	28,000	27,000	28,000	
Total ...	7,60,777	8,14,901	8,42,811	8,95,000	8,62,000	9,13,000	Revised based on eight months' actuals.

XVIB—Jails—

Jails	9,287	1,356	839	1,000	1,000	1,000	
Jail manufactures	8,22,137	7,01,997	6,71,108	7,22,000	7,30,000	7,59,000	The sale-proceeds of pice packets of quinine were hitherto credited to the head Jails and Cinchona Departments in proportion of 1 : 4, which has been changed to 2 : 3 from 1914-15. The sale-proceeds of quinine treatments which were credited to the head Medical, are also being credited to this head and to the Cinchona Department in the same pro portion. This explains the increase from 1914-15.
Total ...	8,31,424	7,03,353	6,71,947	7,23,000	7,31,000	7,60,000	

XVII—Police—

Cash receipts under the Arms Act ...	1,018	937	777	1,000	1,000	1,000	
Police supplied to public departments, private companies, and persons	69,816	1,13,200	14,861	20,000	25,000	18,000	
Presidency police	79,769	89,566	1,08,456	1,20,000	1,20,000	1,33,000	Increase due to larger receipts expected from the Motor Cycle Act.
Recoveries on account of village police ...	308	383	267	300	... ..	300	
Fees, fines, and forfeitures	14,153	16,880	15,332	17,000	17,000	14,600	
Miscellaneous	22,611	18,116	16,989	19,000	24,000	19,000	
Superannuation receipts	.....	.....	2	.....	.....	.....	
For rounding ...	.....	.....	.....	—300	.....	+100	
Total ...	1,87,675	2,39,082	1,56,684	1,77,000	1,87,000	1,86,000	Revised based on the actuals of the first eight months.

XVIII—Ports and Pilotage—							
Sale-proceeds of vessels and stores ...	831	1,578	943	.....	1,000	1,000	
Registration and other fees { Calcutta ...	86,964	91,486	96,323	94,000	94,000	98,000	
Registration and other fees { Chittagong ...	1,939	.....	.....	.....	.....	.....	
Pilotage receipts, Calcutta	14,63,455	15,22,201	14,55,086	15,00,000	12,74,000	13,20,000	Decrease in the revised is due to dislocation of trade caused by the war. Budget framed in view of the adverse trade conditions which might continue in 1915-16.
Lead-money for volunteers	12,545	11,472	8,736	12,000	6,000	9,000	
Miscellaneous	1,29,822	1,25,454	1,15,516	1,10,000	1,50,000	1,92,000	Revised includes Rs. 36,000 being the anticipated receipts for the loan of the steamer *Guide* to the Government of India for station duty at Port Blair. Budget includes Rs. 72,000 on the same account.
Total ...	16,95,556	17,52,191	16,76,604	17,16,000	15,25,000	16,20,000	Revised based on nine months' actuals.
XIX—Education—							
Fees, Government Colleges—							
General	2,89,131	3,00,593	3,07,447	3,32,000	3,06,000	3,22,000	
Professional	46,074	49,713	61,468	56,000	61,000	63,000	Revised and budget based on the actuals of 1913-14.
Fees, Government Schools—							
General	3,21,797	3,45,875	3,62,836	3,74,000	3,75,000	4,06,000	Budget includes Rs. 24,000 for fees of the Residential school for Indian boys at Hastings House, Calcutta.
Special	13,642	15,009	14,071	31,000	13,000	31,000	Budget includes Rs. 16,000 an account of fees and fines from Madrassas which were hitherto credited to the Mohsin Fund.
Contributions from Native States, private persons, and municipalities	5,126	14,667	13,609	12,000	14,000	16,000	
Income from endowments	3,778	111	.....	100	.....	100	
Miscellaneous	53,701	51,708	51,522	57,000	43,000	47,900	
For rounding ...	.....	.....	.....	—100	.....	.....	
Total ...	7,33,249	7,77,676	8,10,953	8,62,000	8,12,000	8,86,000	Revised based on nine months' actuals. Budget for 1914-15 was too high.
XX—Medical—							
Medical School and College fee	73,306	86,743	96,578	96,000	1,00,000	1,06,000	Budget based with reference to the growing receipts.
Hospital receipts (receipts from paying patients)	1,61,887	1,55,537	1,62,630	1,53,000	1,70,000	1,70,000	Based on actuals.
Lunatic Asylum receipts	25,061	26,108	22,919	28,000	21,000	23,000	Based on actuals.
Contributions (from municipalities and private persons)	56,389	1,05,181	57,599	56,000	56,000	56,000	The actuals of 1912-13 included a special contribution of Rs. 50,000 from the Indian Research fund for jungle-clearing in malarial districts.
Medicines sold by Civil Surgeons ...	26,167	37,293	62,864	50,000	6,000	7,000	The sale-proceeds of quinine treatments sold through the agency of Civil Surgeons, which were credited here, are now adjusted under Jails and Cinchona Departments in the proportion of 2: 3, and hence the decrease from 1914-15.
Miscellaneous	20,167	15,871	17,717	14,000	22,000	18,000	
Total ...	3,62,977	4,26,733	1,20,307	3,97,000	3,75,000	3,80,000	Revised based on nine months' actuals.

XXIA—Agriculture.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Botanical Garden Receipts			597	100		800	
Birch Hill Park at Darjeeling and Lebong Forest	2,311	3,871	2,130	1,900		1,800	
Other Government gardens			456	200	50,000	400	
Miscellaneous			96	100		100	
Receipts on account of experimental cultivation	32,830	42,515	44,474	50,000		46,900	
Receipts from public exhibitions and fairs ...	.....	.....	33	.....	.....	.....	
Veterinary receipts	33,771	33,258	30,970	33,000	28,000	32,000	
Deduct—For rounding ...	.....	.....	.....	−300	.....	.....	
Total ...	68,912	79,644	78,756	85,000	78,000	82,000	Revised based on the actuals of the first nine months.

XXIB—Scientific and Miscellaneous Departments—

Scientific—							
Cinchona Plantations	1,26,653	93,509	1,70,950	1,50,000	3,71,000	3,00,000	The ½ of the sale-proceeds of pice-packets of quinine and ¾ of the sale-proceeds of quinine treatments are credited to this head from 1914-15. Increase in the revised occurs in the sale of quinine of which a large stock was accumulated in 1912-13.
Labour and Emigration—							
Emigration fees	25,695	24,630	17,280	23,000	11,000	8,000	
Inland labour transport fees ...	10,454	8,396	8,238	9,000	5,000	4,000	
Miscellaneous—							
Examination fees	—28	25	237	100	1,000	600	
Miscellaneous	5,367	5,727	2,220	4,600	42,000	40,000	The fees from the registration of Joint Stock Companies which were hitherto credited under Registration are now credited here from 1914-15.
For rounding ...	.....	.....	.....	+300	.....	+400	
Total ...	1,68,141	1,38,287	1,98,925	1,87,000	4,30,000	3,53,000	Revised based on nine months' actuals.

XXII—Receipts in aid of Superannuation—

Contributions for pensions and gratuities—							
Contributions of officers lent to foreign service of the first and second kind	26,779	26,451	20,453	19,000	22,000	21,000	
Contributions of persons employed for the management of private estates under Act X of 1892	1,601	1,460	1,096	1,600	2,000	1,500	}
Annuity deductions of Covenanted Civilians lent to Native States, etc., for short terms	2,432	4,663	3,282	3,300	3,800	3,200	} Based on actuals.
Refund of gratuities	60	72	.....	100	.....	100	}
Deductions for Pilotage Pension Fund ...	12,286	15,564	14,055	15,000	14,200	14,000	
For rounding ...	.....	.....	.....	.....	.....	+200	
Total ...	43,158	48,210	38,886	39,000	42,000	40,000	Revised based on eight months' actuals.

XXIII—Stationery and Printing—

Stationery receipts	2,535	2,799	1,001	2,000	1,500	1,000	} Based on actuals.
Sale of Gazettes and other publications ...	85,907	88,111	95,236	89,800	88,000	90,000	}
Other Press receipts	41,983	29,193	41,625	28,200	66,500	41,000	Increase in the revised is from the sale of waste paper and unserviceable materials from the Dacca Jail Press on its removal to Gaya.
Total ...	1,30,425	1,20,103	1,37,862	1,20,000	1,56,000	1,32,000	Revised based on the actuals of the first eight months.

XXV—Miscellaneous—

Percentage on capital furniture ...	30	.....	.....	.....	.....	.....	
Recovery on account of famine expenditure	.....	1	.....	.....	.....	.....	
Unclaimed deposits	5,22,773	6,38,026	6,01,162	4,80,000	5,55,000	5,50,000	This is an uncertain head. Revised based on the deposits likely to lapse at the close of the year. Budget based on the average of three years ending 1913-14.
Treasure-trove	139	500	.....	.....	.....	.....	
Sale-proceeds of Durbar presents ...	12,435	7,225	10,293	7,000	5,000	7,000	
Sale of old stores and materials ...	1,350	1,727	8,420	3,000	5,000	2,000	
Sale of lands and houses, etc. ...	201	2,742	13,767	2,000	2,000	2,000	
Fees for Government audits	19,503	15,392	23,576	27,000	28,000	18,000	Increase in the revised is for fees expected to be realized in 1914-15, on account of audits completed in previous year. Budget excludes the arrears included in the revised.
Rents	14,666	14,900	16,991	14,000	15,000	15,000	
Miscellaneous fees, fines, and forfeitures ...	2,639	7,098	2,961	3,000	7,000	5,000	
Contributions	750	702	.....	1,000	.....	500	
	5,74,486	6,88,313	6,77,170	5,37,000	6,17,000	6,29,500	

XXV—Miscellaneous—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned. estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—							
Fees and fines of revenue courts ...	21,908	27,194	22,227	24,000	20,000	22,000	
Recoveries of law charges other than those in pauper suits	12,104	40,791	15,062	12,000	18,000	15,000	
Value of mathematical stores returned ...	.....	.....	.....	.....	.....	.....	
Sundry receipts—Circuit-house ...	368	299	342	400	700	400	
Miscellaneous receipts on account of Public Works Cess under Act IX (B.C.) of 1880	521	704	442	.....	.....	.....	
Miscellaneous receipts on account of the management of Wards' estates ...	34	107	2,970	100	300	100	
Sale-proceeds of trees on tea lands ...	.....	.....	.....	.....	.....	.....	
Sale of elephants	.....	.....	.....	.....	.....	.....	
Other items	19,290	10,754	50,547	16,500	33,000	22,500	
Steamer receipts, Chittagong ...	6,660	4,177	.....	2,000	.....	.....	
Total Miscellaneous ...	60,885	84,026	91,590	55,000	72,000	60,000	
Rounding ...	.....	.....	.....	.....	.....	+500	
Grand Total ...	6,35,371	7,72,339	7,68,760	5,92,000	6,89,000	6,90,000	Revised based on eight months' actuals.

XXIX—Irrigation—Major Works—(Direct Receipts)—

Midnapore Canal	2,15,470	2,20,782	2,10,152	2,13,500	2,09,000	2,03,000	Decrease both in the revised and the budget due to smaller exports of rice.
Hijili Tidal Canal	62,657	53,136	36,427	53,500	31,000	37,000	Decrease in the revised is due to the restricted traffic on account of the silted up condition of the canal.
Total ...	2,78,127	2,73,918	2,46,579	2,67,000	2,40,000	2,40,000	Revised based on nine months' actuals with allowance for decrease in the last four months.
Provincial share ...	1,39,063	1,36,959	1,23,290	1,33,000	1,20,000	1,20,000	

XXX—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.							
Recoveries on account of lands benefited by embankments	50,031	49,850	48,842	50,000	50,000	50,000	Represent receipts in Midnapore under the Contract system for the repairs of zamindari embankment The estimate is based on actual demands.
Provincial share ...	25,015	24,925	24,421	25,000	25,000	25,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
(Irrigation and Navigation Works.)							
Works for which Capital and Revenue accounts are kept—							
Orissa Coast Canal	8,397	16,346	11,484	17,000	14,000	14,000	
Calcutta and Eastern Canals ...	4,35,776	4,21,908	3,76,032	3,75,000	3,53,000	3,63,000	Decrease in the revised is due to stoppage of jute traffic.
Madaripur Bhil scheme	1,23,706	1,03,225	89,332	92,000	54,000	60,000	Decrease in the revised is due to smaller receipts from tollage on steamers.
Total ...	5,67,879	5,41,479	4,76,848	4,84,000	4,21,000	4,37,000	
Works for which only Revenue accounts are kept—							
Nadia rivers	33,507	28,986	24,832	25,100	18,000	18,000	
Gaighatta and Buxi *khals* ...	3,675	3,675	4,244	4,900	4,000	4,000	
Total ...	37,182	32,661	29,076	30,000	22,000	22,000	
Works for which neither Capital nor Revenue accounts are kept—							
Eden Canal	31,978	36,531	32,803	37,000	24,000	34,000	Revised reduced on account of anticipated remission under water-rates.
Total Irrigation and Navigation Works	6,37,039	6,10,671	5,38,727	5,51,000	4,67,000	4,93,000	

XXX—Minor Works and Navigation—continued.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
(Agricultural Works.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works for which only Revenue accounts are kept—							
Magra Hât drainage project ...	1,403	2,480	4,277	34,000	34,000	54,000	
Works for which neither Capital nor Revenue accounts are kept—							
Government embankments ...	29,930	27,059	22,036	25,000	23,000	23,000	
Takavi embankments under contract ...							
Total Agricultural Works ...	31,333	29,539	26,313	59,000	57,000	77,000	
Total in charge of the Public Works Department	6,68,372	6,40,210	5,65,040	6,10,000	5,24,000	5,70,000	
Provincial share ...	3,34,186	3,20,105	2,82,520	3,05,000	2,62,000	2,85,000	

XXXI—Civil Works—

In charge of the Civil Department.							
Tolls on ferries	1,43,603	1,33,829	1,54,595	1,33,000	1,52,000	1,44,000	Increase in the revised is due to resettlement of Government ferries at higher rent.
Cemetery receipts	1,122	1,191	1,495	1,400	2,000	1,800	
Receipts from staging bungalows and encamping grounds	7,159	3,905	5,714	5,000	6,000	6,400	
Miscellaneous	3,379	3,598	4,230	4,500	4,000	4,500	
For rounding ...	.....	.....	.....	+100	.....	+300	
Total in charge of the Civil Department	1,55,263	1,42,523	1,66,034	1,44,000	1,64,000	1,57,000	Revised based on eight months' actuals.
In charge of the Public Works Department.							
Total gross receipts ..	4,62,320	3,85,036	4,34,258	3,85,000	4,70,000	4,25,000	Revised based on nine months' actuals.

Transfers between Imperial and Provincial Revenues—

From Provincial to Imperial.						
Fixed assignment under the Provincial Settlement	7,28,000	7,28,000	7,28,000	7,28,000	7,28,000	
For repairs to Nizamat Palace, Murshidabad	.....	40,000	.....	.....	.....	
For Law charges on account of Bihar and Orissa	.....	15,000	15,000	15,000	15,000	
For Collegiate and University expenditure in Bihar and Orissa	.....	21,000	21,000	21,000	21,000	
For premises No. 9 Hare Street ...	.....	.....	.....	9,000	9,000	The house No. 9, Hare Street, has been transferred to the Local Government. The rent of the house is credited to Provincial Civil Works while the net receipts (rents—charges for repairs) are given over to the Imperial Government.
For making certain alterations to the buildings of the Calcutta Museum for delivery of popular lectures	.....	2,454	.....	.....	.....	
Total ...	7,28,000	8,06,454	7,64,000	7,73,000	7,73,000	
From Imperial to Provincial.						
Assignment in connection with further scientific researches by Dr. J. C. Bose ...	.....	.....	9,000	9,000	9,000	Sanctioned for three years from 1914-15.
For Famine Relief scheme	60,000	60,00	60,000	60,000	60,000	
Grant to the Calcutta Improvement Trust ...	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	Sanctioned for 60 years.
Recurring grant for popular education ...	9,25,000	9,25,000	9,25,000	9,25,000	9,25,000	
Recurring grant for aided English Secondary Schools	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	
Further recurring grant for education ...	.....	.....	1,50,000	1,50,000	1,50,000	
Recurring grant for education of domiciled community	40,000	40,000	40,000	40,000	40,000	
Contribution for a grant to the C. M. S. College, Calcutta	.....	6,000	6,000	6,000	6,000	
For Improvement of Female education ...	.....	30,000	30,000	30,000	30,000	
Contribution for maintenance of Traffic Registration Office, Bhairab Bazar ...	.....	.....	1,000	1,000	1,000	
Contribution for Royal Bonus	1,227	.....	.....	.....	.....	
Non-recurring grant for the construction of Hostels outside Calcutta and Dacca ...	4,00,000	.....	.....	.....	.....	
Grant for the development of University works, Calcutta	4,00,000	.....	.....	.....	.....	
Ditto (recurring)	65,000	65,000	65,000	65,000	65,000	
Assignment for Belgachia Veterinary College	30,000	30,000	30,000	30,000	30,000	
Ditto recovery of the cost of transmission of records by revised procedure introduced by the Court-fees Act ...	6,440	6,440	6,000	6,000	6,000	
Grant for the amalgamation of the clerical establishment of the Art section of the Indian Museum with the School of Art ...	1,190	1,190	1,000	1,000	1,000	
Provincialization of expenditure on account of salaries of officers of the Civil Veterinary Department	.....	.....	.....	29,000	29,000	
Assignment for purchase of copies of Indian Household Reference Chart and the Indian Household Emergency Chart	.....	.....	.....	2,000	.....	

Transfers between Imperial and Provincial Revenues—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
From Imperial to Provincial—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
For remission of recoveries from local bodies		.....	.....	26,000	26,000	26,000	
Non-recurring grant for the construction of hostel buildings in Calcutta		10,00,000	.....	.....	.....	.....	
Non-recurring grant for Dacca University ...		10,00,000	.....	.....	.....	.....	
Recurring ditto ditto ...		45,000	45,000	45,000	45,000	45,000	
Contribution from Bihar and Orissa towards pay of electrical staff utilized by it ...		7,572	7,572	8,000	8,000	8,000	
Pensions of title-holders		2,700	2,700	3,000	3,000	3,000	
Lieutenant-Colonel Sutherland's deputation for serological enquiry and that of Captain Shingleton Smith		17,256	46,352	25,000	35,000	35,000	
Grant of one-half of the salaries of Health Officers to be employed in municipalities		39,000	39,000	39,000	39,000	39,000	
Grant for Indian Deputy Sanitary Commissioners		.....	19,000	19,000	19,000	19,000	
Cost of supply of forms and printing work done for Bihar and Orissa Government ...		2,32,000	2,09,000	2,32,000	2,15,000	.....	The Bihar Government will print their own forms, etc., in Gaya Jail Press from 1915-16.
Cost of supplying forms to Assam Administration		1,29,500	89,000	1,29,000	94,000	1,05,000	
Contribution from Bihar and Orissa in connection with fishery experiments ...		.....	.....	11,000	.....	9,000	
Non-recurring assignment for sanitation ...		20,00,000	.....	.....	.....	.....	
Recurring ditto		.....	5,00,000	5,00,000	5,00,000	5,00,000	
Assignment for the Chittagong port ...		.....	75,000	75,000	75,000	75,000	Sanctioned by the Government of India for five years on the understanding that the Local Government would pay a similar grant to the Chittagong Port from the Provincial Revenues.
For adjustment of recovery claims or freights on stores from England in the office of the Agent for Government Consignments		.....	.....	.....	6,000	11,000	
Non-recurring assignment for discretionary grants		12,00,000	.....	.....	.....	.....	
Grant for Agriculture and allied objects ...		.....	1,50,000	.....	.....	.....	
Grant for Medical relief		.....	1,00,000	.....	.....	.....	
Recurring assignment in connection with the remission of appropriations from cesses ...		.....	24,93,000	24,93,000	24,93,000	24,93,000	
Non-recurring assignment for education ...		75,00,000	.....	.....	.....	.....	
Further recurring grant for education ...		.....	13,20,000	13,20,000	13,20,000	13,20,000	
Further grant for Dacca University ...		.....	.....	.....	1,00,000	1,00,000	Sanctioned by the Government of India for five years from 1914-15.
Grant to the Calcutta University for hostels		.....	.....	.....	10,00,000	.....	
Total Transfers from Imperial to Provincial		1,54,01,885	65,59,254	65,48,000	76,32,000	64,40,000	
Net Total ...		1,46,73,885	57,52,800	57,84,000	68,59,000	56,67,000	

APPENDIX B.

Bengal Provincial Expenditure, in detail of minor heads.

[Figures in columns 6 and 7 are those which have been provisionally passed by the Government of India.]

[The remarks in column 8, except where otherwise specially exlpained, refer to difference between columns 5 and 7.]

1.—Refunds and Drawbacks—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913 14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	39,012	21,090	20,115	25,000	17,000	24,000	The actuals of 1911-12 included a special payment of Rs. 6,500 for an erroneous credit given in 1910-11 for cost of maps.
Stamps	89,636	94,552	79,835	87,000	90,000	85,000	The actuals of 1912-13 included a special payment of Rs. 8,000.
Excise	4,510	13,504	16,843	10,000	33,000	16,000	Revised includes a special refund of license fees of Rs. 12,000 in Darjeeling.
Assessed Taxes	8,194	8,367	8,654	8,000	17,000	8,000	Revised includes a special payment of Rs. 8,000 to a Russian Trading Company.
Forest	5,704	1,274	4,380	1,000	3,000	4,000	
Provincial Rates	1,692	747	2,840	.....	1,000	.....	
Registration	6,376	4,501	2,989	4,000	3,000	4,000	
Total ...	1,55,124	1,44,035	1,35,656	1,35,000	1,64,000	1,41,000	Revised based on 8 months' actuals. The estimate is based on the average of last 3 years' actuals excluding special payments.

2.—Assignments and Compensations—

Land Revenue Compensation	7,500	.....	133	6	200	6	
Pension in lieu of resumed lands ...	854	927	706	1,000	1,000	1,000	
Malikana	29,293	49,978	26,820	42,000	30,800	41,500	This is a very fluctuating head. The actuals of 1912-13 included arrear payments.
Excise Compensation	.....	.....	.....	.....	.....	.....	
For rounding	.....	.....	.....	—6	.....	—506	
Total ...	37,647	50,905	27,159	43,000	32,000	42,000	Revised based on 8 months' actuals. Budget provides for actual claims.

3.—Land Revenue—

Heads	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Charges of District Administration—							
General Establishment	24,65,220	23,96,938	24,86,175	25,24,000	26,70,000	26,75,000	Increase in revised is for salaries of officers recalled from leave.
Subdivisional Establishment	1,62,078	1,59,479	1,67,515	1,45,000	1,69,000	1,48,000	
Partition Establishment	—11,197	—23,624	—19,274	—13,000	—20,000	—15,000	
Record-room (or copy-making) Establishment	23,529	17,790	17,943	19,000	20,000	20,000	
Survey of waste-lands	1,587	8,136	1,465	2,000	2,000	2,000	
Management of private estates under Act X of 1892	26,864	22,729	23,832	24,000	24,000	23,000	
Collector's Road Cess Establishment ...	.....	.....	.....	.....	—5,000	—5,000	
Total ...	26,68,081	25,81,448	26,77,656	27,01,000	28,60,000	28,48,000	
Charges on account of Land Revenue collections	11,670	13,280	17,348	10,000	17,000	24,000	The charges are gradually rising.
Charges on account of Fishery collections ...	2,667	250	.....	.....	.....	.....	
Management of Government Estates—							
Collection of revenue	3,32,110	2,77,208	2,88,093	3,19,000	3,14,000	3,35,000	
Outlay on improvements	2,08,709	1,62,571	1,50,822	2,49,000	1,44,000	1,93,000	Decrease in revised is for smaller expenditure on improvements.
Total ...	5,40,819	4,39,779	4,38,915	5,68,000	4,58,000	5,28,000	The estimate is generally based on the estimate of collections from Government estates with special additions according to requirements.
Survey and Settlement—							
Controlling Office (survey)	3,591	—224	88	.....	.....	.....	
Other survey operations—							
Bengal Drawing Office	27,712	8,696	52,378	52,164	36,000	59,934	
Other operations	24,827	45,776	1,32,936	96,998	81,000	77,411	
Minor settlement operations	59,287	49,545	74,471	.....	.....	.....	
Other ditto	51,960	32 084	—16,008	63,771	64,000	63,437	
Regrant of savings in the allotment for stationery	.....	.....	.....	67	.....	1,393	
For rounding ...	.....	.....	.....	.....	.....	—2,175	
Total ...	1,67,377	1,35,877	2,43,865	2,13,000	1,81,000	2,00,000	

Land Records—							
Superintendence	80,618	41,985	37,790	11,000	34,000	37,000	Increase in Budget is due to the provision of Rs. 4,032 for salary of a Special Officer for revising the Survey and Settlement Manual and for a provision of Rs. 1,200 for local allowance of the Personal Assistant of the Director. Budget also provides for smaller recoveries from survey and settlement operations.
District charges	38,025	23,509	25,201	30,000	25,000	29,000	
Total ...	1,18,643	65,494	62,991	41,000	59,000	66,000	
GRAND TOTAL ...	35,09,257	32,36,128	34,40,775	35,33,000	35,75,000	36,66,000	
6.—Stamps—							
Superintendence—							
District Establishment	26,579	28,133	26,802	30,000	29,000	29,000	
Charges for the sale of general stamps—							
Discount on sale of bills-of-exchange or hundies	5,773	6,323	7,229	9,000		7,000	
Discount on sale of other general stamps	1,80,510	2,03,659	2,26,742	2,26,000		2,25,000	
Total ...	1,86,283	2,09,982	2,33,971	2,35,000	1,90,000	2,32,000	Revised reduced in view of the smaller payment of discount for smaller sales on account of reduction on the receipt side. Budget follows the anticipated increase of sales and payment of larger discount.
Charges on scale of court-fee stamps—							
Discount on scale of adhesive stamps ...	1,03,214	1,03,350	1,05,997	1,08,000		1,04,000	
Discount on sale of stamps for copies	9,124	6,117	7,480	8,500		8,500	
Establishment for sale of stamps ...	1,362	1,033	1,023	1,494		1,494	
For rounding ...	.....	.....	.....	6		+6	
Total ...	1,13,700	1,10,500	1,14,500	1,18,000	1,12,000	1,14,000	Revised based on 8 months' actuals.
Discount on plain paper	18,523	18,309	20,323	19,000	20,000	20,000	
Stamp paper supplied from Central Stores	2,99,928	3,40,446	3,27,536	3,50,000	2,00,000	2,10,000	Under the terms of the new agreement with the contractor, for the supply of stamp paper the prices of some items have been reduced by about 50 per cent. and the cost of demy paper has also been reduced. Revised based on the supplies made during the first 6 months of 1914-15.
GRAND TOTAL ...	6,45,013	7,07,370	7,23,132	7,52,000	5,51,000	6,05,000	
Provincial share ...	3,22,507	3,53,685	3,61,566	3,76,000	2,76,000	3,03,000	
7.—Excise—							
Superintendence	1,02,928	80,416	1,01,530	1,03,000	1,04,000	1,03,000	
Presidency Establishment—							
Calcutta Collectorate (office) ...	41,866	48,494	46,626	45,888	46,500	46,320	
Inspection and Prevention ...	25,509	22,409	22,725	21,204	24,600	21,804	
Allowances and Contingencies ...	26,780	28,322	25,369	28,391	25,900	27,241	
For rounding ...	.....	.....	.....	—483	.....	—365	
Total ...	94,155	99,225	94,720	95,000	97,000	95,000	

7.—*Excise*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Executive Establishment—							
Sadar Establishment	73,687	73,897	76,255	2,21,601	1,13,000	2,22,051	Decrease in revised is for partial utilization of the lump provision for reorganization of the department Budget includes Rs. 1,50,000 for reorganization.
Inspection and Prevention ...	1,37,329	1,36,035	1,32,907	1,36,341	1,36,900	1,37,649	
Allowances, etc.	90,690	87,553	98,383	93,538	1,01,000	93,333	
Bonus	5,353	53	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	—480	.....	—33	
Total ...	3,07,059	2,97,538	3,07,545	4,51,000	3,50,000	4,53,000	
Distilleries—							
Presidency Establishment	13,869	13,690	11,335	13,000	12,500	13,000	
District Establishment	1,12,735	1,06,788	1,10,613	2,15,000	1,77,500	1,38,000	Decrease in revised is for savings in the grant for the construction of steam launches.
Bonus	978	.....	.....	.....	.....	.....	
Grand Total ...	6,31,724	5,97,657	6,25,743	8,77,000	7,41,000	8,02,000	Revised based on eight months' actuals.
Provincial share ...	4,73,793	5,97,657	6,25,743	8,77,000	7,41,000	8,02 000	

8.—*Provincial Rates*—

Collection of rates and cesses	81,984	62,050	62,898	63,000	.....	.....	The expenditure is being debited to the head "3—Land Revenue—Charges for district Administration" in the first instance and ultimately recovered from the District Boards, the recoveries including pension contributions are taken in reduction of expenditure under that head.
Valuation and re-valuation	92,302	84,320	91,104	1,26,000	.....	.....	
Bonus	.....	245	.....	.....	.....	.....	
Total ...	1,74,286	1,46,615	1,54,002	1,89,000	.....	.....	
Deduct—							
Proportion debitable to Local for cost of road-cess collection	1,18,019						
Proportion debitable to Local for re-valuation		1,07,406	1,54,002	1,89,000	.....	.....	
One-third share of recoveries on account of collection of arrear cesses ...	566						
Contribution for pension of the Cess-collecting Establishment ...	5,514						
	1,24,099	1,07,406	1,54,002	1,89,000	.....	.....	
Total ...	50,187	39,209	.....	.....	.....	.....	

10.—Assessed Taxes—

Calcutta Establishment	91,286	91,378	91,734	87,000	91,500	88,000	Increase in revised is due to higher grade pay of the Deputy Collector, Calcutta, and to the payment of leave allowances of Assessors.
District ditto	63,465	61,559	62,843	64,000	62,500	64,000	
Bonus	1,482	.....	.....	.....	.....	.....	
Total ...	1,56,233	1,52,937	1,54,577	1,51,000	1,54,000	1,52,000	Revised based on 8 months' actuals. Budget provides for sanctioned scale of establishment.
Provincial share ...	78,116	76,469	77,288	75,000	77,000	76,000	

11.—Forests—

A.—Conservancy and Works.							
I.—Timber and other produce removed from the forests by Goverment agency	63,876	36,767	195	1,200	200	700	
II.—Timber and other produce removed from the forests by consumers and purchasers	1,02,604	1,12,100	1,15,613	1,32,650	1,17,000	1,31,650	Decrease in revised is due to the lapse of the provision for new boilers of the launches *Hawk* and *Helen Grey*. Budget provides for the renewal of the boilers.
III.—Confiscated drift and waif wood ...	2,457	1,370	667	1,200	1,000	1,600	
V.—Rent of leased forests and payment to shareholders in forests managed by Government	.....	1,096	360	1,500	800	1,000	
VI.—Live-stock, stores, tools and plant ...	42,046	18,192	27,465	32,500	29,000	14,200	No provision has been made for the purchase of elephants.
VII.—Communications and Buildings ...	78,335	1,14,704	1,03,631	1,31,900	1,24,000	95,650	Budget excludes special expenditure.
VIII.—Demarcation, improvement and extension of forests	35,445	44,545	49,699	71,950	63,000	60,000	
IX.—Miscellaneous	4,421	3,309	3,684	4,450	5,000	5,000	
For rounding	.....	.....	.....	—350	.....	+200	
Total A.—Conservancy and Works ...	3,29,184	3,32,083	3,01,514	3,77,000	3,40,000	3,10,000	
B.—Establishment.							
I.—Salaries	2,61,276	2,49,895	2,53,997	2,64,000	2,56,000	2,70,000	Increase in budget is due to anticipated return to duty of senior officers and to increments under the time-scale of pay.
II.—Allowances	69,962	64,878	70,192	71,000	73,000	70,500	
III.—Contingencies	13,611	13,938	14,454	15,144	15,000	14,883	
For rounding	.....	.....	.....	—144	.....	+617	
Total B.—Establishment	3,44,849	3,28,711	3,38,643	3,50,000	3,44,000	3,56,000	
Total A and B ...	6,74,033	6,60,794	6,40,157	7,27,000	6,84,000	6,66,000	Revised based on 8 months' actuals.

12.—Registration—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	81,370	70,135	79,069	75,000	75,000	73,000	
District Charges—							
Registrar of Joint-Stock Companies ...	.....	.....	.....	21,900	.....	.....	The charges under this head are now adjusted under "26 B—Scientific and Miscellaneous Departments."
Calcutta	29,367	30,756	32,881	28,000	29,000	26,000	
District Sub-Registrars	9,53,282	9,49,109	10,13,825	10,73,100	10,46,000	10,23,000	Decrease in revised is due to non-utilization of lump provision for reorganization of establishment of District Officers. Budget also does not provide for this.
Sub-Registrars							
Ex-officio Sub-Registrars	3,387	903	783	1,000	1,000	1,000	
Total District Charges ...	9,86,036	9,80,768	10,47,489	11,24,000	10,76,000	10,50,000	
Grand Total ...	10,67,406	10,50,903	11,26,558	11,99,000	11,51,000	11,23,000	Revised based on the actuals of the first eight months.

13.—Interest on Ordinary Debt—

Interest on Provincial Advance and Loan Account	5,10,365	4,42,546	4,39,897	4,34,000	4,40,000	4,40,000	Both the revised and the budget are based on the estimated mean outstanding balances of loans.

18.—General Administration—

Salary of the Governor	1,40,791	1,29,096	1,20,000	1,20,000	1,20,000	1,20,000	
Staff and household of the Governor ...	1,55,692	4,22,279	3,06,916	3,28,000	3,86,000	3,60,000	Revised includes cost of offices of the Private and the Military Secretaries to Governor and to the debit here of the tour and hill journey charges formerly shown under tour charges.
Tour and establishment grant	85,338	1,48,628	1,25,885	1,00,000	73,000	73,000	The new contract grant sanctioned by the Secretary of State.
Delhi Coronation Durbar	11,35,299	22,146	.....	.....	.....	.....	
Tour expenses	11,128	.....	.....	.....	.....	.....	
Legislative Department	1,10,472	1,03,961	1,46,576	1,28,000	1,32,000	1,33,000	
Civil Secretariat	9,52,827	7,61,442	7,94,853	8,06,000	8,42,000	8,22,000	Revised includes salaries of officers on special duties. Budget includes higher salary of the Chief Secretary and charges for increased establishment in the Education and Commerce branches owing to increase of work.
Executive Council	1,85,600	2,15,680	2,25,735	2,15,000	2,22,000	2,19,000	
Board of Revenue	3,88,450	2,47,992	2,04,400	1,44,000	1,29,000	1,36,000	Budget includes Rs. 2,500 for revision of establishment and arrear pay of Miss Sorabjee which will not be drawn in 1914-15.
Commissioners	4,41,381	3,93,518	4,08,974	4,04,000	3,98,000	4,04,000	
Civil offices of Account and Audit ...	1,08,925	1,01,970	96,420	1,08,000	1,06,000	1,07,000	
Inspector-General of Stamps, Excise and Registration	19,119	.....	.....	.....	.....	.....	
Total ...	37,35,022	25,46,712	24,29,759	23,53,000	24,08,000	23,74,000	Revised based on eight months' actuals.

19A—*Courts of Law*—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court—							
Judges	7,67,667	9,19,575	9,28,928	9,90,000	9,33,000	9,40,000	Decrease in revised is due to non-employment of the full number of Judges. The additional fifth Judge has not been provided for in 1915-16.
Original Side	3,20,130	3,19,711	3,28,899	3,38,000	3,11,000	3,31,000	Decrease in revised is owing to the appointment of Registrar of Insolvency being vacant.
Appellate Side	3,24,135	3,94,438	4,07,344	4,35,000	4,19,000	4,29,000	Decrease in revised is due to the Inspector of Judicial offices being on leave out of India.
Copyists' Establishment	51,850	.....	.....	.....	.....	.....	
Reporters	24,876	24,878	24,883	25,000	25,000	25,000	
Bonus	4,595	8	.....	.....	.....	.....	
Total ...	14,93,253	16,58,610	16,90,054	17,88,000	16,88,000	17,25,000	
Law Officers—							
English Law Officers	1,31,378	1,29,837	1,31,739	1,33,000	1,30,000	1,33,000	
Legal Remembrancer and High Court Pleaders	8,91,946	5,89,666	3,99,690	3,82,000	3,31,000	3,82,000	Decrease in the revised is for smaller payment of fees to Pleaders in Calcutta.
Mufassal Establishment	3,96,536	2,60,137	4,61,414	2,91,000	5,64,000	3,26,000	Increase in the revised is due to large payment of Pleader's fees in connection with several political cases.
Bonus	273	—84	.....	.....	.....	.....	
Total ...	14,20.133	9,79,556	9,92,843	8,06,000	10,25,000	8,41,000	
Coroner's Court	7,795	7,307	7,913	8,000	8,000	8,000	
Presidency Magistrates—							
Calcutta Police Court	1,24,218	1,19,731	1,35,561	1,33,000	1,37,500	1,44,000	Increase is due to the separation of the Police Courts into three places and consequent increase under "Rates and Taxes and Contingencies."
Municipal Magistrate's Court ...	10,517	7,974	4,396	8,000	8,500	8,000	
Court for juvenile offienders and house of detention	.....	.....	.....	18,000	9,000	10,000	
Bonus	647	8	.....	.....	.....	.....	

19A—Courts of Law—concluded.

Civil and Sessions Courts—							
District and Sessions Judges	...	10,86,951	10,74,868	11,00,570	11,11,000	11 18,000	11,01,000	
Subordinate Judges ...	...	4,52,513	4,41,166	4,77,176	5,17,086	5,42,000	5,17,250	Increase in the revised is for arrear payments on account of revision of the Subordinate Judicial Service sanctioned towards the close of last year.
Mufassal Small Cause Courts	...	24,683	17,756	18,364	16,728	18,400	17,328	
Munsifs	...	15,96,143	15,48,738	16,12,638	15,90,060	16,33,000	15,80,250	Ditto Ditto.
Allowances	...	55,917	42,461	54,892	35,440	56,100	37,000	Increase in the revised is for payment of grain allowance for which provision was made under "32—Miscellaneous."
Supplies and Services	...	4,60,608	4,55,719	4,85,216	5,06,424	4,76,500	4,90,705	
Contingencies	...	1,49,877	1,64,614	1,75,382	1,62,070	1 60,000	1,54,534	
Process-serving Establishment	...	7,63,373	7,30,720	7,81,543	7,74,864	7,70,000	7,51,644	
Bonus	...	57,537	.....	.....	.....	.....	.....	
Rounding ...	...	.....	.....	.....	+328	....	—111	
Total	...	46,47,602	44,76,042	47,05,781	47,14,000	47,74,000	46,49,000	
Presidency Court of Small Causes	...	1,65,836	1,61,324	1,91,373	1,96,000	1,92,000	1,96,000	
Criminal Courts—							
General Establishment ...	...	20,33,495	19,82,411	20,48,302	20,66,000	21,94,000	22,08,000	Increase in the revised is for the appointment of Sub-Deputy Collectors as Circle Officers and recall of officers from leave.
Subdivisional Establishment ...	...	1,62,079	1,59,479	1,67,515	1,45,000	1,69,000	1,48,000	
Revision of chowkidari panchayats	...	2,956	2,356	6,284	52,000	4,000	71,900	Provision has been made for the pay of Sub-Deputy Collectors as Circle Officers, but it is adjusted under "General Establishment."
Police Case Hospitals ...	...	.....	.....	.....	5,000	3,000	5,000	
Rewards	...	.....	.....	.....	.....	.....	9,000	Includes Rs. 6,360 for Arms Act cases, and Rs 2,000 for the arrest of armed and unarmed dacoits
For rounding	...	.....	.....	.....	.....	.....	+100	
Total	...	21,98,530	21,44,246	22,22,101	22,68,000	23,70,000	24,42,000	
Pleadership Examination charges	...	17,231	16,979	16,952	20,000	17,000	21,000	
Refunds	...	58,958	67,623	70,573	64,000	75,000	80,000	
Lump deduction	...	.....	.....	.....	—70,000	.....	.....	
Total	...	1,01,44,720	96,39,400	1,00,37,547	99,53,000	1,03,04,000	1,01,24,000	

19 B—*Jails*—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	86,422	65,797	59,969	59,000	62,000	63,000	Increase is due to the appointment of a travelling auditor and his peon sanctioned in March 1914.
Establishments—							
Superintendents and Jailors	2,05,954	2,03,542	2,02,249	2,07,000	2,08,000	1,79,000	Decrease in budget is due to the transfer of officers to Military duty.
Medical	31,406	29,910	33,847	33,000	34,000	33,000	
Clerical, Educational and Mechanical ...	12,205	10,770	12,658	12,000	13,000	14,000	
Warder	2,13,979	2,03,397	2,17,091	2,50,000	2,20 000	2,50,000	Decrease in revised is due to non-utilization of the provision for revision of Warders' establishment as the sanction has not yet come.
Menial and others	2,671	3,669	2,773	1,000	3,000	1,000	
Dietary charges	3,96,443	4,77,981	6,62,695	5,00,000	6,78,000	6,25,000	Increase in the revised is with reference to actuals.
Hospital charges	66,767	71,676	79,015	62,000	67,000	65,000	Increase is due to provision for larger grant for sick diet and inclusion of provision for pay to veterinary assistants.
Clothing and bedding of prisoners ...	63,138	54,479	49,995	66,000	60,000	51,000	Reduced with reference to actuals.
Sanitation charges	24,713	22,879	23,694	24,000	23,000	26,000	Estimates based on actual requirements.
Charges for moving prisoners	29,492	35,943	38,334	42,000	38,000	46,000	
Miscellaneous services and supplies ...	1,12,921	1,01,286	1,23,899	1,18,000	1,16,000	1,14,000	The actuals of 1913-14 included larger expenditure under "Petty Construction and Repairs."
Allowances	16,834	12,680	19,047	11,000	21,000	11,000	Budget do not provide for the grant of grain allowances which has been included under "32—Miscellaneous."
Contingent charges	64,648	82,951	87,408	57,000	52,000	56,000	
Extraordinary charges for live-stock, tools and plant	20,902	18,122	23,288	22,000	21,000	21,000	
Charges for police custody	20,573	18,235	17,538	20,000	21,000	24,000	Budget represents passage money of ex-convicts and conveyance allowance of under-trial prisoners and supply of blankets to prisoners detained in Police lock-up.
Bonus	8,888	—123	5	.....	.....	.....	
Charges for the distribution of quinine by the Juvenile Jail	.....	4,207	3,193	5,000	7,000	5,000	
Total Jails ...	13,77,957	14,17,401	16,56,698	14,89,000	16,44,000	15,84,000	
Jail manufactures	6,68,208	5,44,013	6,06,184	5,86,000	7,31,000	6,09,000	Increase in the revised is for larger expenditure on the purchase of raw materials.
Refunds	5,167	418	.....	500	3,000	2,000	
For rounding	.....	.....	.....	+ 500	.....	.....	
Total ...	20,51,332	19,61,832	22,62,882	20,76,000	23,78,000	21,95,000	Revised based on eight months' actuals.

20—Police—

Presidency Police—							
Police Commissioner (Superintendence) ...	1,47,741	1,38,337	1,62,120	1,52,000	1,54,000	1,56,000	
Calcutta Police	11,71,977	12,15,083	13,36,930	13,55,206	14,50,000	14,60,960	Increase is due to the raising of the pay of head constables and constables.
Hospital charges	23,171	32,258	38,656	38,856	40,000	39,000	
Special Police	38,739	35,522	37,866	39,000	30,000	33,102	Decrease in the revised is for smaller expenditure under Police supplied to private individuals.
Cattle-pounds	2,322	2,887	3,466	2,938	3,700	3,638	
River Police	16,597	20,674	13,790	28,000	28,000	30,000	
Police dead-house	1,673	2,093	2,262	2,700	2,300	2,700	
Bonus	23,680	2,256	—5	.....	.....	.....	
Lump provision	.....	.....	.....	1,04,455	.....	20,000	Budget includes cost of increased staff for registration of motor vehicles and for increased force for Bara Bazar thana. The charges for 1914-15 are included under "Calcutta Police."
For rounding	.....	.....	.....	—155	.....	—400	
Total ...	14,35,900	14,49,110	15,95,085	17,23,000	17,08,000	17,45,000	
Superintendence	3,01,982	2,22 171	3,15,607	2,62,000	2,85,000	2,34,000	Decrease in the budget is due to no provision having been made for the additional Deputy Inspector-General of Police, 4th Range. Increase in the revised is under "Contingencies and Supplies and Services."
District Police Force—							
Salaries	5,39,798	5,58,526	5,93,728	5,50,000	6,00,000	6,28,000	Increase is due to additional number of officers.
Police Force	29,43,647	30,60,900	32,70,774	34,00,000	34,86,000	39,00,000	Increase is due to the increase of pay of head-constables and constables.
Training Schools	1,01,839	1,23,111	1,31,658	1,62,000	1,34,000	1,45,000	
Establishment	1,92,899	1,99,662	2,14,860	2,02,000	2,08,500	2,07,000	
Hospital charges	41,087	46,293	50,849	49,000	54,500	54,000	Increase is for larger grant for diet and medical stores.
Allowances	5,63,671	5,30,455	6,84,616	5,40,000	7,70,000	7,00,000	Increase in the revised is for adjustment of grain compensation allowance by transfer from "32—Miscellaneous," and for increased charges under "Travelling Allowances."
Supplies and Services	6,15,154	6,42,299	8,14,465	7,13,000	8,62,000	6,56,000	Decrease in the budget is for smaller grant under "Petty Contract and Repairs." Increase in the revised is under "Clothing and Petty Construction."
Contingencies	2,35,101	2,41,040	3,49,411	2,62,000	3,63,000	2,81,000	Increase is for larger grant for rents.
Other Police	3,17,347	2,94,402	3,54,718	7,50,000	2,98,000	2,91,000	Decrease in the revised is due to non-utilization of the full grant for the reorganization of the River Police. Budget does not provide for non-recurring grant for steam-launches, etc., which is shown under Lump provision."

20.—*Police*—continued.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
District Police Force—*concluded.*							
Bonus	93,192	—438	—93	.....	.....	.....	
Lump provision for additional force and Police reforms	.....	.....	.....	14,46,000	4,45,000	5,25,000	Budget includes Rs. 49,000 for revision of boat establishment, Rs. 20,000 for the Second Personal Assistant of the Inspector-General of Police, and 4 lakhs for non-recurring expenditure on construction of launches and buildings in connection with the re-organization of the subordinate police and river police in the Eastern Bengal districts.
Total ...	56,43,735	56,96,250	64,64,986	80,74,000	72,21,000	73,87,000	
Village Police	24,386	19,874	34,020	30,000	5,000	8,000	Decrease due to transfer of charges for Chowkidari Deputy Magistrate to Land Revenue and Law and Justice.
Criminal Investigation Department ...	6,23,503	4,06,163	4,78,209	4,95,000	5,56,000	5,31,000	Increase is due to larger expenditure on temporary establishment and travelling allowances.
Special Police—							
Assam Frontier Police	184	291	.....	.....	.....	.....	
Bengal Military Police	2,94,747	2,51,826	2,02,851	1,87,000	2,05,000	2,50,000	The cost of the re-organization of the Military Police was provided for under lump provision under District Executive Force in the budget for 1914-15 but adjusted here.
Frontier Police, Chittagong	45,009	42,841	43,355	48,600	44,500	45,000	
Upper Burma Police charges ...	6,125	6,032	6,542	6,400	6,500	6,400	
Bonus	3,994	63	.....	.....	.....	—400	
Total ...	3,50,059	3,01,053	2,52,748	2,42,000	2,56,000	3,01,000	
Railway Police—							
Jorhat State Railway Police	.....	1,557	1,547	.....	2,000	1,634	
Debru-Sadiya Railway Police ...	1,951	2,537	1,052	.....	2,000	491	
Dacca-Mymensingh Railway Police ...	1,954	3,599	.....	.....	.....	.....	
East Indian Railway Police	84,922	79,901	92,243	1,09,000	93,000	75,000	
Eastern System Railway Police ...	1,84,258	1,73,252	2,00,883	2,10,000	2,14,000	2,14,000	
Bengal and North-Western and Tirhut State Railway Police	6,849	32	.....	.....	.....	.....	

Bengal-Nagpur Railway	25,059	22,516	15,784	.....	15,000	20,000	
Cooch Bihar Police	.....	.....	.....	.....	.....	.....	
Assam-Bengal Railway Police	19,411	18,557	14,705	.....	20,000	14,034	
Bonus	2,777	21	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	.....	.....	—159	
Total ...	3,27,181	3,01,972	3,26,214	3,19,000	3,46,000	3,25,000	
Cattle-pound	291	134	236	250	500	250	
Refunds	1,174	3,132	3,976	2,750	2,500	3,750	
Lump deduction	.....	.....	.....	—2,50,000	.....	.....	
GRAND TOTAL ...	87,08,211	83,99,859	94,71,081	1,08,98,000	1,03,80,000	1,05,35,000	Revised based on nine months' actuals.

21.—Ports and Pilotage—

Salaries and allowances of officers and men afloat	1,06,186	1,24,693	1,07,006	1,18,000	1,15,000	1,18,000	
Victualling of officers and men afloat ...	33,546	27,771	29,599	32,000	32,000	32,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	1,24,485	1,22,569	1,19,825	1,40,000	1,30,000	1,40,000	
Purchase and hire of ships and vessels ...	8,711	16,850	25,056	20,000	15,000	20,000	
Pilotage and Pilot establishment ...	8,30,619	8,18,545	7,97,579	8,20,000	7,23,000	8,21,500	Decrease in the revised is due to smaller payments to pilots on account of partial suspension of trade owing to the war.
Marine establishment	1,75,258	53,763	1,43,872	1,33,000	1,61,000	1,43,000	Increase due to adjustment here of charges not exceeding Rs. 15 for each item incurred by the Agent, Government Consignments, which were hitherto debited to other departments.
Subsidies to Steam-boat Companies ...	7,823	8,494	2,575	7,300	3,000	3,320	
Miscellaneous	23,500	29,329	1,87,163	2,53,000	1,77,000	1,81,000	Decrease in revised is for non-payment of the special provision of Rs. 75,000 for a grant to the Chittagong Port Fund for a grab dredger.
State-yacht establishment	14,273	9,906	10,572	12,000	11,000	12,000	
Refunds	3,524	4,089	5,130	4,000	7,000	5,000	
Rounding ...	.....	.....	.....	—300	.....	+180	
Total ...	13,27,925	12,16,009	14,28,377	15,39,000	13,74,000	14,76,000	

22.—Education—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Calcutta University	66,028	5,15,000	1,18,500	1,20,000	1,20,000	1,15,000	Decrease in the budget is for no provision for grant from Provincial Revenues.
Direction	2,17,189	1,78,080	1,51,032	1,67,000	1,62,000	1,58,000	Decrease is due to the omission of the lump provision for revision of establishment.
Inspection—							
Inspector of European schools ...	22,789	18,162	11,255	12,000	11,500	13,000	
Inspectors of other schools	7,58,883	7,38,617	7,41,347	7,45,000	8,64,000	7,54,000	Increase is due to the increase in office rent of the Inspector and the Inspectress of Schools, Calcutta.
Inspector of hostels and students' messes	13	.....	5,204	4,000	4,500	4,000	Increase in the revised is for arrear increase of pay of officers.
Inspector of technical schools and of industries	16,076	25,709	25,402	28,000	25,000	29,000	
Bonus	6,719	110	.....	.....	.....	.....	
Total ...	8,04,480	7,82,598	7,83,208	7,89,000	9,05,000	8,00,000	
Government Colleges—General—							
English Colleges—							
Arts Colleges for boys	7,08,557	7,45,673	7,43,075	7,86,000	8,56,000	7,85,000	Revised includes pay ment of arrears of increased pay.
Arts Colleges for girls	31,814	30,655	34,660	34,000	41,000	40,000	Increase due to increase of pay of the Lady Principal of the Bethune College.
Eden Hindu Hostel	33,683	30,391	35,900	30,000	35,000	40,000	Revised based on the actuals of 1913-14 and budget provides for a small increase over revised.
Oriental Colleges—							
Sanskrit College	32,384	33,425	31,738	31,000	40,000	32,000	Increase under revised is under salaries of Professors etc.
Elliott Madrassah and other attached hostels	9,922	10,065	10,551	12,762	10,000	10,000	
Cost of maintaining messes attached to Government Colleges in Calcutta ...	.....	.....	.....	5,808	.....	5,808	
Bonus	1,616	.....	.....	.....	.....	.....	
Deduct—Probable savings ...	.....	.....	.....	—570	.....	—808	
Total ...	8,17,976	8,50,209	8,55,924	8,99,000	9,82,000	9,12,000	

Government Colleges, Professional—							
Law Colleges	13,250	15,185	18,353	15,000	19,000	16,500	Revised based on actuals of 1913-14.
Civil Engineering College, Sibpur, Howrah	2,59,935	3,20,920	2,62,146	2,79,000	2,68,000	2,60,000	Decrease in the revised is under allowances and contingencies.
Mining Instruction in the coal-fields ...	.....	5,658	5,190	4,000	6,000	5,000	
Training Colleges for teachers ...	61,302	58,812	71,635	74,000	67,000	73,000	Decrease in the revised is for non-utilisation of the provision for the purchase of apparatus, instruments, etc.
Bonus	641	.....	.....	.....	.....	—500	
Total ...	3,36,128	4,00,575	3,57,324	3,72,000	3,60,000	3,54,000	
Government Schools, General—							
District School Committees	345	306	443	400	400	500	
Secondary Schools—							
For boys—							
High Schools	4,99,044	5,00,867	5,21,888	5,01,000	5,75,000	5,20,000	Budget follows the actuals of 1913-14. Revised includes larger expenditure on salaries, supplies and services and contingencies, specially under boarding charges and rents.
Middle English Schools	95,554	88,940	1,08,478	1,19,000	1,20,000	1,14,000	Decrease is under boarding charges.
Middle Vernacular Schools	4,620	3,169	3,163	2,600	3,500	3,000	
For girls—							
High Schools	85,820	80,594	1,06,467	96,000	1,11,000	1,03,000	Larger provision has been made for rents with reference to actuals.
Middle English Schools	60,077	59,426	71,483	79,000	89,000	83,000	Larger provision has been made for rents with reference to actuals and for additional Masters and Mistresses.
Middle Vernacular Schools	5,324	7,713	5,250	3,600	7,000	5,000	Ditto ditto.
Female Education Committee ...	.....	.....	250	.....	500	300	
Primary Schools—							
For boys—							
Upper Primary Schools	2,840	4,221	.....	.....	.....	.....	
Lower Primary Schools	.....	.....	1,296	3,000	1,500	2,800	
For girls—							
Upper Primary Schools	2,538	23,036	4,546	6,700	4,500	7,000	
Lower Primary Schools	19,264	.....	18,100	19,000	17,600	19,000	

22.—*Education*—continued.

Heads	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Circle School grant	45,595	40,022	41,119	42,000	41,000	40,000	
Payment in support of local schools under District Boards	5,99,991	11,64,506	13,88,064	2,88,560	10,76,000	2,88,960	Revised raised by transfer from Imperial grants.
Bonus	9,532	—288	.....	.....	.....	.....	
Zenana classes in Eastern Bengal ...	8,604	8,813	10,864	12,000	12,000	11,000	
For rounding ...	.....	.....	.....	+140	.....	—560	
Total ...	14,38,548	19,81,325	22,81,411	11,73,000	20,59,000	11,97,000	
Government Schools, Special—							
Training Schools—							
For Masters—							
Normal Schools	75,237	87,136	84,120	85,000	99,500	90,000	Larger provision has been made for stipends to pupil teachers.
Guru-Training Schools	2,13,361	2,14,067	2,13,069	2,53,000	2,16,000	2,16,000	Decrease due to smaller expenditure in stipends to pupils while the lump provision for reforming the system of training in Eastern Bengal was not utilised.
For Mistresses—							
Training School attached to the Kurseong Boarding School ...	19,009	23,474	24,234	26,000	27,000	28,000	Decrease due to smaller expenditure on stipends to pupils and boarding charges.
Training Schools for females at Calcutta	.....	.....	.....	14,987			
Calcutta School of Art	39,955	26,830	35,252	41,000	44,500	44,000	Increase due to inclusion of the rent of hostel.
Government Art Gallery	10,846	9,840	9,584	8,900	10,000	9,000	
Engineering and Survey Schools ...	66,474	53,123	57,116	60,000	48,500	56,000	Decrease in the revised is due to smaller expenditure on supplies and services and contingencies.
Technical and Industrial Schools ...	49,096	54,530	55,662	67,500	59,500	60,000	Decrease due to smaller expenditure on stipends and scholarships and smaller regrant of savings in the stationery allotment.
Commercial Schools	19,675	24,370	22,642	30,000	23,000	24,000	Budget based on actuals.
Madrassahs	74,168	73,590	74,531	93,000	77,000	75,000	

Reformatory School	2,520	—20	.....	.....	.....	.....	
Other miscellaneous schools	722	1,379	2,308	5,800	3,500	5,000	
Agricultural classes and agricultural gardens	2,269	.....	303	2,500	500	2,500	
Bonus	2,288	114	6	.....	.....	.....	
For rounding ...	.....	.....	.....	+313	.....	—500	
Total ...	5,75,620	5,98,433	5,78,827	6,88,000	6,09,000	6,09,000	
Grants-in-aid	14,28,094	17,24,594	20,99,939	15,06,000	27,53,000	15,06,000	Revised includes additional grants of Rs. 13,19,000 transferred from Imperial grants.
Scholarships	2,19,04.	2,24,400	2,41,638	2,44,000	2,46,000	2,44,000	
Miscellaneous	2,17,307	1,20,518	6,42,200	1,40,000	3,25,000	1,44,000	
Lump provision for improving popular education	.....	.....	.....	11,72,000	.....	9,25,000	
Lump provision for secondary education ...	.....	.....	.....	1,28,000	.....	1,50,000	
Lump provision for female education (recurring)	.....	.....	.....	30,000	.....	30,000	
Lump provision for hostel buildings outside Calcutta and Dacca	.....	.....	.....	2,17,000	.....	.....	
Hostel buildings in Calcutta	.....	.....	.....	8,70,000	.....	.....	
Dacca University and hostels (non-recurring)	.....	.....	.....	3,00,000	.....	1,00,000	Budget comprises the special non-recurring grant for 5 years from 1914-15.
Ditto ditto (recurring) ...	.....	.....	.....	45,000	.....	45,000	
Calcutta University for hostels	.....	.....	.....	.....	.....	10,00,000	Special grant recently sanctioned by the Government of India.
Lump provision for non-recurring expenditure	.....	... ..	.....	5,11,000	.....	.....	
Expenditure from the non-recurring grant of 75 lakhs	.....	.....	.....	30,00,000	.....	8,00,000	This could be utilized in non-recurring expenditure debitable to Imperial grants of any kind.
Expenditure of the recurring grant ...	.....	.....	.....	25,20,000	.....	13,20,000	
Ditto of further grant	.....	.....	.....	1,50,000	.....	1,50,000	
Refunds	2,454	1,097	2,512	2,000	2,000	3,000	
Lump deduction for probable savings ...	.....	.....	.....	—5,00,000	.....	.....	
Total ...	61,21,873	73,76,829	81,12,515	1,45,43,000	85,23,000	1,05,62,000	Revised based on nine months' actuals.

24.—*Medical*—

Heads	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical establishment—							
Superintendence	87,698	71,388	69,060	81,000	69,000	81,000	Decrease in the revised is for non-appointment of an Indian Medical Service officer as Personal Assistant and savings under allowances and contingencies.
District Medical establishment ...	4,16,581	4,32,112	4,20,714	4,46,000	4,25,000	3,91,000	Decrease due to the deputation of several Indian Medical Officers to Military duty.
Reserve Medical Officers and Subordinates	19,190	9,600	11,671	15,000	12,000	12,000	Revised and budget based on actuals.
Bonus	1,660	9	.....	.....	.....	.....	
Total ...	5,25,129	5,13,109	5,01,445	5,42,000	5,06,000	4,84,000	
Hospitals and Dispensaries—							
Presidency Hospitals and Dispensaries—							
Medical College Hospital	3,34,259	3,64,393	4,09,790	3,62,000	3,94,000	3,59,000	Decrease in budget is due to deputation of officers to Military duty. Increase in the revised is under establishment and supplies and services.
General Hospital	2,44,773	2,43,527	2,51,634	2,52,000	2,58,000	2,41,000	Increase in revised is under allowances and supplies and services. Decrease in budget is for the payment of Municipal taxes, owner's share, by the Public Works Department.
Campbell Hospital	1,24,401	1,25,706	1,41,572	1,43,000	1,37,000	1,41,000	
Albert Victor Asylum for Lepers ...	33,278	37,707	36,213	37,000	32,000	35,000	Decrease in the revised is under salaries owing to the change of incumbent and savings under supplies and services.
Mufassal Hospitals and Dispensaries ...	69,290	1,08,402	1,02,337	91,000	1,15,000	93,000	Increase in the revised for larger expenditure under salaries.
Grants to Hospitals and Dispensaries ...	2,34,456	2,12,209	3,61,363	1,56,000	3,72,000	1,35,000	Increase in revised is for larger grants for the construction of phthisical wards and other purposes including special grants of Rs. 38,000 and Rs. 12,000 to the Albert Victor Hospital and the Eden Sanitarium, Darjeeling, respectively.
Medical charges in connection with the Inland Labour Transport Fund ...	1,733	1,279	813	1,300	1,000	1,000	
Bonus	5,223	—16	.....	.....	.....	.....	
Total ...	10,47,413	10,93,207	13,03,722	10,42,300	13,09,000	10,05,000	
Sanitation and Vaccination	4,31,025	3,60,086	3,13,063	3,92,000	4,19,000	3,07,000	Increase in revised is due to a special expenditure on sewage investigation in Calcutta. No provision has been made in the budget for taking anti-malarial measures and the deputation of Officers to Military Department caused some savings.

Grants for medical purposes—							
Expenses during the prevalence of plague	13,823	13,844	13,743	14,000	14,000	15,080	
Contribution to Lady Minto's Nursing Association	3,554	.....	.....	.....	.....	.....	
Expenses during the prevalence of epidemics	3,352	1,249	555	2,000	500	1,000	Based on actuals
Value of Medical Stores supplied to charitable institutions	795	1,000	500	1,000	500	500	
Bonus	25	.....	.....	.....	.....	.....	
Exchange compensation allowance ...	.....	84	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	.....	.....	+ 420	
Total grants for Medical purposes ...	21,049	16,177	14,798	17,000	15,000	17,000	
Medical Schools and Colleges—							
Medical Colleges	2,49,881	2,97,843	3,44,959	3,38,000	3,35,000	3,49,000	Budget follows actuals of 1913-14 and includes larger grant for supplies and services.
Medical Schools	1,03,900	1,13,503	1,22,813	1,28,000	1,27,000	1,30,000	
Bonus	695	.....	.....	.....	.....	.....	
Total ...	3,54,476	4,11,346	4,67,772	4,66,000	4,62,000	4,79,000	
Lunatic Asylums	1,60,678	1,65,754	1,80,677	1,76,000	1,78,000	1,84,000	Budget includes larger grant for supplies and services.
Special Hospitals	10,040	10,601	10,026	11,000	10,000	10,000	
Chemical Examiner	50,185	58,851	40,940	57,000	53,000	59,000	
Refunds	14,748	13,002	18,016	14,928	71,000	15,000	Revised includes Rs. 50,000 refunded to the Indian Research Fund Association being the amount contributed by that body for jungle clearing.
Lump grant for non-recurring expenditure on sanitation	.....	.....	.....	18,82,772	.....	.....	
Lump recurring grant for ditto ...	.....	.....	.....	9,50,000	.....	9,50,000	
Grant for Medical relief	.....	.....	.....	80,000	.....	20,000	
Lump grant for School of Tropical Medicine	.....	.....	.....	1,50,000	.....	63,000	The provision of one lakh was transferred to the Public Works Department in 1914-15. Rupees 50,000 for equipments will not be spent in 1914-15, but will be required in 1915-16.
Ditto State Medical Faculty ...	.....	.....	.....	.....	.....	10,000	
Ditto Bengal Council of Medical Registration	.....	.....	.....	.....	.....	10,000	
Lump deduction for probable savings ...	.....	.....	.....	—10,00,000	.....	.....	
GRAND TOTAL ...	26,14,743	26,42,133	28,50,459	47,81,000	30,23,000	36,13,000	

25.—Political—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned. estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Political Agents	14,648	11,854	14,262	15,600	14,000	15,700	
Durbar presents and allowances to Vakils, etc.	7,872	23,750	15,213	10,000	10,000	10,000	
Miscellaneous	102	3,372	3,500	3,400	4,000	4,300	
Total ...	22,622	38,976	32,975	29,000	28,000	30,000	Revised based on 8 months' actuals.

26A.—Agriculture—

Veterinary charges—							
Superintendence	28,086	20,208	20,741	17,000	31,000	21,000	Revised includes the salaries of Superintendent which was formally debited to Imperial but provincialized in 1914-15.
Veterinary Instruction	1,14,699	1,08,947	1,13,196	1,14,000	1,27,000	1,45,000	Revised includes the salary of Principal. Budget includes the cost of an officer under training, motor car charges and pay of constables formerly shown under Superintendence.
Subordinate establishment	33,090	26,202	25,955	36,000	34,000	38,000	
Hospitals and dispensaries	14,828	8,314	17,026	13,000	12,500	16,000	
Cattle-breeding operations	2,098	1,307	49	.....	.....	.....	Budget based on actuals.
Cattle survey	7,879	5,841	137	.....	.....	.....	
Bacteriology	10,272	13,029	13,167	13,000	13,500	13,000	
Bonus	1,355	—12	.....	.....	... ..	.....	
Probable savings	.....	.....	.....	.....	.....	—1,000	
Total ...	2,12,307	1,83,836	1,90,271	1,93,000	2,18,000	2,32,000	
Agriculture—							
Superintendence	1,27,329	76,031	69,265	67,800	70,000	74,000	Budget includes extra establishment for jute forecast work.
Expert staff	76,643	91,420	90,843	1,37,000	1,10,000	1,45,000	Decrease in the revised is due to lapse of lump provision for extra fieldmen. Budget includes cost of additional supervisors and their clerks, one district Agricultural officer, three additional laboratory assistants and additional fieldmen demonstrators
Agricultural College	8,790	124	.....	.....	.....	.....	
Experimental farms	73,465	74,804	1,22,926	1,39,000	1,32,000	1,26,000	Budget includes smaller provision for contingencies.
Special crops	36,500	4,000	13,875	4,000	4,000	4,000	
Agricultural Associations	4,580	9,714	7,658	9,000	7,000	9,000	
Central seeds stores	18,787	10,900	7,231	15,000	11,000	14,000	
Distribution of Agricultural Literature	1,034	.....	.....	500	500	.....	

Sericulture	49,124	75,923	99,382	1,47,000	1,14,000	1,51,000	Decrease in the revised is for savings in the grant for experiments. Increase in the budget is due to the opening of new nurseries.
Miscellaneous...	6,146	6,193	39,466	36,000	38,000	36,000	
Botanical Garden at Sibpur ...	94,781	89,805	81,986	1,00,000	97,000	1,10,000	Budget includes Rs. 7,573 for regrant of savings in the contract contingent grant.
Grants to Public Gardens	28,464	29,158	31,298	30,000	31,000	30,000	
Zoological Gardens, Calcutta ...	4,620	5,283	5,251	4,800	5,000	5,400	
Botanical Gardens at Darjeeling ...	13,636	14,093	13,986	14,000	14,000	14,000	
Other Government Gardens ...	32,904	39,180	40,098	43,714	37,500	44,784	
Public exhibition and fairs ...	379	2,622	1,408	.....	.....	.....	
Bonus	1,274	.....	426	.....	.....	.....	
For rounding ...	.....	.....	.....	186	.....	—184	
Total ...	5,78,456	5,27,250	6,25,099	7,48,000	6,71,000	7,63,000	
Co-operative credit	80,391	61,051	91,406	93,000	87,000	1,02,000	Budget includes provision of additional Auditors and additional expenditure for the expansion of the department.
Lump provision for Agriculture and allied objects	.....	.....	.....	1,52,000	.....	20,000	A portion of the grant was used for the acquisition of land and construction of a new veterinary hospital at Dacca which was debited to the Public Works Department.
GRAND TOTAL ...	8,71,154	7,72,137	9,06,776	11,86,000	9,76,000	11,17,000	Revised based on nine months' actuals.

26B.—Scientific and Miscellaneous Departments.

Scientific—							
Cinchona plantations	3,85,751	6,67,845	2,73,788	2,58,000	2,53,000	2,14,500	Decrease in the budget is for smaller provision for temporary establishment and for omission of the special provision for extensions. Decrease in the revised is for smaller expenditure on chemicals and petty constructions.
Donations to Scientific Societies ...	14,950	15,200	11,984	11,600	15,000	11,870	
Imperial Institute	8	.....	40	.....	100	100	
Labour and Emigration—							
Emigration	19,464	22,224	22,619	23,000	23,000	23,000	
Inland Labour Transport	29,030	22,686	22,014	27,000	34,000	25,000	Revised includes Rs. 9,000 for a bungalow for the Assistant Superintendent of Emigration at Goalundo.
Inspector of Factories	65,022	60,086	57,888	79,000	56,000	68,000	Decrease in the revised is due to lapse of the provision for an additional Inspector and for smaller charges for remunerating medical officers. No provision has been made for the additional Inspector in the budget for 1915-16.
Statistics—							
Gazetteer and Statistical Memoirs ...	3,135	3,726	870	10,000	3,000	7,000	Estimate based on probable requirements.
Registration of railway traffic ...	11,167	9,933	7,602	8,360	8,000	8,000	
Registration of river-borne traffic ...	10,412	5,653	4,135	6,550	5,000	5,000	
Provincial statistics	25,216	30,150	25,769	23,300	25,000	25,000	
Census	1,634	.....	.....	.....	.....	.....	

26B.—Scientific and Miscellaneous Departments—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—							
Preservation and translation of ancient manuscripts	5,850	7,625	9,250	9,000	11,000	9,000	
Examinations	441	422	674	700	1,000	1,500	Budget includes charges for Secretariat clerkship examination.
Miscellaneous	37,331	45,415	81,583	86,000	75,000	82,500	Decrease in the revised is for savings in the grant for fishery experiments. Budget includes Rs. 57,000 for Fishery Department and Rs 25,500 for Smoke Nuisance Commission.
Registrar of Joint Stock Companies ...	.....	.....	.....	.....	18,000	23,00	The appointment of the Registrar was created from 1st April and the revised represents charges for 11 months. The charges were provided for under Registration, but under the orders of the Controller-General, it is now shown here. Budget includes provision for a Sub-Registrar.
Inspector of Mines	265	125	119	200	100	100	
Refunds	108	726	688	1,200	800	1,500	
For rounding ...	.....	.....	.....	90	.....	—70	
Total ...	6,09,784	8,91,816	5,19,023	5,44,000	5,28,000	5,05,000	Revised based on nine months' actuals.

29.—Superannuation—

Covenanted Civil Service pensions ...	43,750	45,000	45,000	45,000	45,000	45,000	
Superannuation and retired allowances ...	27,13,887	28,54,278	29,53,154	30,83,000	30,55,000	31,55,000	Provision has been made for the normal growth of expenditure.
Compassionate allowances	2,683	2,648	4,005	4,000	4,500	5,000	} Budget based on actuals.
Gratuities	16,380	14,932	12,481	15,000	21,000	15,000	
Ports and Pilotage pensions	8,603	8,493	8,194	8,500	8,000	8,500	
Refunds	334	337	219	500	500	500	
Commuted value of pensions	.....	.....	80,235	75,000	1,50,000	2,00,000	Budget provides for an increase of Rs. 50,000 over revised as advantage is being taken of the new rules about commutation which is sanctioned by the Government of India and other Governments and debited to Bengal when drawn from Bengal Treasuries.
Total ...	27,85,637	29,25,688	31,00,288	32,31,000	32,84,000	34,29,000	Revised based on the actuals of the first nine months.

30—Stationery and Printing—

Forms Department at the Presidency ...	53,391	52,002	59,712	71,000	62,000	.....	Amalgamated with the New Central Jail Press, the combined departments have been designated as "Press and Forms Department."
Stationery purchased in the country ...	24,869	23,130	25,965	25,000	29,000	28,000	
Government Presses	6,74,169	6,24,717	6,36,085	6,84,000	6,00,000	6,94,000	Decrease in the revised is nominal and is due to the adjustment by reduction of expenditure of Rs. 69,000 being the sale-proceeds of the machinery of the Dacca Jail Press taken over by the Gaya Jail. Budget includes the cost of the Forms Department which has now been amalgamated with the Jail Press while the Dacca Jail Press has been abolished.
Printing at private presses	5,129	1,222	2,505	2,000	3,000	3,000	
Stationery supplied from Central Stores ...	8,19,035	6,32,102	7,58,232	6,60,000	6,60,000	6,60,000	
Refunds	2,428	1,256	2,907	2,000	2,000	2,000	
Total ...	15,79,021	13,34,429	14,85,406	14,44,000	13,56,000	13,87,000	Revised based on the actuals of the first nine months.

32—Miscellaneous—

Miscellaneous charges for the treatment of patients of the Pasteur Institute ...	1,492	1,296	1,120	1,000	1,000	1,000	
Travelling allowances to officers attending examinations	3,774	7,150	.....	4,000	.....	.....	The charges are now debited to the same head as salaries.
Reward for proficiency in Oriental languages, and allowance to the Language Examination Committee	7,200	4,017	4,378	6,000	3,000	4,000	Based on actuals.
Cost of books and publications ...	47,503	8,112	1,100	1,000	1,000	1,000	Based on actuals.
Donations for charitable purposes ...	1,83,618	2 30,273	2,20,731	1,70,000	2,00,000	1,70,000	Increase in the revised is for special grants to the Calcutta Orphanage, District Charitable Society and Salvation Army.
Charges on account of European vagrants...	4,603	7,960	4,991	6,000	6,000	6,000	Based on actuals.
Rewards for destruction of wild animals ...	16,503	13,953	19,534	19,000	18,000	17,000	Based on actuals.
Petty establishments	50,291	37,697	57,419	23,000	22,000	21,000	Estimate based on actual requirements
Special Commissions of Enquiry ...	484	52,274	1,09,840	50,000	1,00,000	20,000	Revised includes Rs. 53,000 for the Port Development Committee and Rs. 44,000 for the District Administration Committee. Budget provides for normal unforeseen requirements.
Irrecoverable temporary loans written-off ...	4	2,323	3,507	4,000	2,000	3,000	
Rent, rates and taxes	54,106	45,495	40,305	45,000	40,000	40,000	
Contributions	1,75,287	3,396	10,342	34,800	10,000	14,000	Budget includes larger provision for guarantee of new telegraph lines wanted urgently by the Police Department.

32.—Miscellaneous—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous and unforeseen charges ...	7,245	4,804	99,160	3,06,000	32,000	3,06,000	Revised represents compensation for lands and houses in Dacca. Decrease in the revised is due to debit under proper heads of grants by His Excellency and the reserve for unforeseen requirements. Budget includes 1 lakh for petty grants by His Excellency, 1½ lakhs as general reserve, and ½ lakh for gratuitous relief.
Extraordinary items...	.....	.....	229	.....	.....	.....	
Miscellaneous refunds	8,261	2,732	9,716	8,000	8,000	8,000	
Annual stipend to holders of literary titles	.....	4,092	2,908	3,000	3,000	3,000	
Lump provision for grain compensation allowance for all departments ...	.....	.....	.....	4,00,000	.....	4,00,000	The charges have been adjusted under appropriate heads.
Charges for search of hidden treasure ...	.....	36	.....	.....	.....	.....	
Books and subscriptions to periodicals ...	.....	.....	2,138	.....	2,000	2,000	
For rounding ...	.....	.....	.....	+200	.....	.....	
Total ...	5,60,371	4,25,610	5,87,418	10,81,000	4,48,000	10,16,000	Revised based on the actuals of the first nine months.

42.—Irrigation—Major Works (Working Expenses)—

Midnapore Canal	2,43,964	2,06,943	1,78,785	2,10,000	1,58,000	1,97,000	Decrease in the revised is under maintenance and repairs.
Hijili Tidal Canals	33,122	28,774	1,19,004	86,000	1,00,000	70,000	
Total ...	2,77,086	2,35,717	2,97,789	2,96,000	2,58,000	2,67,000	Revised based on nine months' actuals.
Provincial share ...	1,38,543	1,17,858	1,48,895	1,48,000	1,29,000	1,33,000	

42.—Irrigation—Major Works (Interest on Debt)—

Interest	3,41,301	3,51,236	3,39,987	3,38,000	3,40,000	3,40,000	Interest is calculated at Rs. 3·3879 per cent. on the capital outlay to end of 1913-14 of Midnapore Canal (Rs. 82,39,830) and Hijili Tidal Canal (Rs.17,85,489). There will be no capital outlay in 1914-15 and 1915-16.
Provincial share	1,70,650	1,75,618	1,69,993	1,69,000	1,70,000	1,70,000	

43.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.						
Embankments under the contract system—						
Establishments	2,375	1,882	1,597	2,000	1,500	1,512	
Contingencies	31	48	361	5,500	500	400	Decrease is due to adjustment of the expenditure for bandelling the Ganges near Rampur-Boalia in the Public Works Department. Both budget and revised includes contribution to the Tippera District Board for maintaining gauge and gauge readers in connection with the Gumti embankment.
Allowance	6	.....	6	.....	.....	.....	
Maintenance charges of the Howrah and Rajapur drainage projects	1,426	.....	.....	.....	.....	.....	
Refunds	.....	.....	.....	500	.....	.....	
Bonus	71	.....	.....	.....	.....	.....	
Rounding	.....	.....	.....	.....	.....	+88	
Total in charge of the Civil Department ...	3,909	1,930	1,964	8,000	2,000	2,000	
Provincial share	1,954	965	982	4,000	1,000	1,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
IRRIGATION AND NAVIGATION WORKS.							
Works for which Capital and Revenue Accounts are kept.							
CAPITAL.							
Works in progress.							
Midnapore Canal	—3,942	1,198		2,400	.....	13,000	Budget is chiefly for the construction of an escape in the first reach of the Canal.
Hooghly Bidyadhari Canal	.....	12,741		.....	.....	.....	
Calcutta and Eastern Canals	—96,978	—82,320		—55,800	5,79,450	—79,000	Budget represents the credit anticipated on account of the hire of the dredger *Foyers*.
Madaripur Bhil Scheme	4,59,082	95,489		34,500	1,26,600	.....	
Utterbagh lock	14,798	73,852		.....	17,800	.....	The work will be completed in 1914-15.
Survey of the proposed Grand Trunk Canal	.....	.....		.....	3,200	.....	
Total Capital ...	3,72,960	1,00,960	2,07,238	—18,900	7,27,050	—66,000	
REVENUE.							
Orissa Coast Canal	19,016	19,227	27,656	17,400	11,890	22,000	
Calcutta and Eastern Canals	3,01,057	4,39,561	3,88,924	6,12,000	4,37,827	7,57,000	Budget includes special provision for land required for working the dredger *Foyers*.
Madaripur Bhil Scheme	7,210	92,917	1,17,560	60,500	2,59,375	1,74,500	
Total Revenue ...	3,27,283	5,51,705	5,34,140	6,89,900	7,09,092	9,53,500	
Total Works for which Capital and Revenue accounts are kept	7,00,243	6,52,665	7,41,378	6,71,000	14,36,142	8,87,500	

43.—*Minor Works and Navigation*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works for which only Revenue Accounts are kept.							
WORKS IN PROGRESS							
Nadia Rivers	80,226	1,38,461	1,29,341	1,29,000	1,08,068	1,28,000	
Gaighatta and Buxi *khals*	4,680	8,637	289	600	480	500	
Total Works for which only Revenue Accounts are kept	84,906	1,47,098	1,29,630	1,29,600	1,08,548	1,28,500	
Works for which neither Capital nor Revenue Accounts are kept.							
WORKS IN PROGRESS.							
Eden Canal		20,684	39,837	89,000	66,780	59,000	
Improvement of navigable channels—Ganges river		54,332	61,847	45,000	60,894	40,000	
Dredging the Bhagirathi entrance ...			.....	.....	.....	.....	
Dredging the Gorai entrance			9,617	1,06,400	25,346	33,000	
Other works		.....	.....				
Bhagirathi observation		.....	.....	.....	12,550	.....	
Dredging the Dhaleswari and Buriganga rivers		.....					
Bandalling and putting on spurs on the Dhaleswari and Buriganga rivers ...		48,691	82,957	80,000	81,600	86,500	
Grant-in-aid for bandalling the Ganges near Rampur-Boalia		... ..					
Improving the channel of the Karnafuli ...		.....					
Repairs		.....	.....				
Dredging the Puttimari channel ...		.....	.....	.....	.....	.....	
Taking tidal observations and making surveys in connection with the proposed canalisation of the Bidyadhari and Peali rivers		.....	3,352	.....	.....	.....	
Total Works for which neither Capital nor Revenue Accounts are kept ...	1,17,163	1,23,707	1,97,610	3,20,400	2,47,170	2,18,500	
Total Irrigation and Navigation Works	9,02,312	9,23,470	10,68,618	11,21,000	17,91,860	12,34,500	

AGRICULTURAL AND DRAINAGE WORKS.							
Works for which only Revenue Accounts are kept and or which neither Capital nor Revenue Accounts are kept.							
WORKS IN PROGRESS.							
Government embankments	.....						
Midnapore takavi embankments under contract	.....	6,12,837	855,839	10,94,000	10,02,140	10,37,500	
Rajapur and Howrah drainage	.....						
Magra Hât drainage project	.....						
Total Agricultural ...	6,58,487	6,12,837	8,55,839	10,94,000	10,02,140	10,37,500	
Reserve	.....	.....	.....	23,000	.....	20,000	
Total in charge of the Public Works Department	15,60,799	15,36,307	19,24,457	22,38,000	27,94,000	22,92,000	
Provincial share	7,80,399	7,68,153	9,62,228	11,19,000	13,97,000	11,46,000	

45.—Civil Works—

IN CHARGE OF THE CIVIL DEPARTMENT.							
Provision for sub-overseers in each subdivision in Bengal to report on the real condition of rural water-supply ...	.....	.....	19,960	14,000	14,000	5,000	
Ferry charges	2,485	2,584	5,461	7,838	6,600	9,000	
„ refunds	7,517	9,505	13,226	12,000	21,000	15,000	
Staging bungalows	4,223	5,660	4,192	3,947	4 000	4,000	
Encamping grounds	17	59	1,060	776	2,200	469	
Arboriculture	13,754	21,146	.....	.....		.....	
Cemetery establishment	.....	.....	2,139	4,613	2,200	4,410	
Contributions in aid of excluded local funds and municipalities	8,28,989	4,36,575	5,72,483	1,74,813	4,64 000	1,76,000	Increase in the revised is for larger grant for water-works sanctioned by transfer from Medical. Budget does not include these grants which have been taken under Medical.
Other items	14,461	1,74,290	13,585	5,150	7,000	.....	
Grant to the Calcutta Improvement Trust ...	11,50,000	11,50,000	11,50,000	11,50,000	11,50,000	11,50,000	
Contribution to district funds and district road funds	10,06,283	8,80,565	7,57,702	7,03,700	9,03,000	8,40,000	Increase in the revised is for larger augmentation grant.
Grants to the Local bodies	.....	.....	34,455	.....	5,000	5,000	
Rounding	.....	.....	.....	+163	.....	+121	
Total in charge of the Civil Department ...	30,27,729	26,80,384	25,74,263	20,77,000	25,79,000	22,09,000	

45.—*Civil Works*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget Estimate.	
1	2	3	4	5	6	7	8
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Original Works.							
Civil Buildings ... { In progress ... ... / Not commenbed ... }	29,22,156	32,39,655	42,47,697	{ 20,41,100 / 24,19,900 }	47,19,000	{ 20,25,300 / 3,00,000 }	
Communications ... { In progress ... / Not commenced ... }	1,95,791	1,71,609	3,09,208	{ 4,04,500 / 6,79,500 }	6,98,000	{ 4,33,700 / 1,24,100 }	
Miscellaneous Public Improvements. { In progress ... / Not commenced ... }	2,59,518	49,052	1,18,999	{ 14,000 / ..... }	69,000	{ 4,900 / ... }	
Total ...	33,77,465	34,60,316	46,75,904	55,59,000	54,86,000	28,88,000	
Repairs.							
Civil Buildings	7,67,270	8,46,843	10,24,747	12,73,000	12,92,000	12,80,000	
Communications	8,43,967	8,80,979	8,77,704	8,00,000	8,93,000	8,10,000	
Miscellaneous Public Improvements ...	68,251	70,971	77,963	1,10,000	1,10,000	1,10,000	
Total ...	16,79,488	17,98,793	19,80,414	21,83,000	22,95,000	22,00,000	
Establishment	10,27,063	9,84,000	9,84,906	11,47,000	12,40,000	13,50,000	
Tools and Plant	63,214	47,470	82,852	70,000	89,000	50,000	
Stock and Suspense	4,666	31,176	—79,691	.....	90,000	.....	
Total in charge of Public Works Department	61,51,896	63,21,755	76,44,385	89,59,000	92,00,000	64,88,000	

SCHEDULE OF NEW SCHEMES ESTIMATED TO COST MORE THAN Rs. 5,000 IN ANY ONE YEAR.

Obligatory schemes which have been provided for in the budget for 1915-16.

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
7.—Excise.			Rs.	Rs.		Rs.	Rs.	
District Executive Establishment—Sadar Establishment.	Reorganization of the Excise Department and its amalgamation with the Salt Department.	.....	2,57,811	2,57,811	.....	1,50,000	1,50,000	The reorganization of the Excise Department and its amalgamation with the Salt Department have been sanctioned by the Secretary of State for India. The total cost of the amalgamated establishment will be Rs. 7,90,000, showing an increase over the present sanctioned scale of Rs. 2,57,811 per annum. A provision of Rs. 1,50,000 was made in the budget for 1914-15 towards the introduction of the scheme, and the same amount has been provided for in the budget for 1915-16. (Of the total cost of the establishment, a fixed debit of Rs. 2,00,000 will be made to Imperial on account of the Salt Department).
18.—General Administration.								
Civil Secretariat ...	Additional establishment (General Department).	.....	5,100	5,100	.....	5,100	5,100	The work of the Education Department is growing rapidly; and in order to cope with the increase of work, the following additional establishment has been sanctioned :— Rs. 1 ... ... 200 1 ... ... 125 1 ... ... 100 425 ×12 5,100

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
18.—General Administration—*concluded.*		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Legislative Department ...	Officer on special duty in the Legislative Department	.....	6,000	6,000	.....	6,000	6,000	A special officer on Rs. 500 is required in connection with the amendment of Bengal Act III of 1889. A special officer is being continually employed in the Legislative Department from February 1913, and the charges were met by reappropriation from savings in the budgets. As it is likely that a special officer will be required throughout the year 1915-16, a provision of Rs. 6,000 has been made.
Total ...	.....	.....	11,100	11,100	.....	11,100	11,100	
20.—Police.								
Presidency Police ...	Increased police staff for the Bara Bazar section in the Calcutta Police.	19,781	.....	19,781	17,160	.....	17,160	At present 13 additional sergeants are employed temporarily in Bara Bazar to strengthen the police. The cost is shown below :—

	Average cost. Rs. A. P.
Pay of 13 sergeants (100—5—125)...	115 4 5
Or ...	1,498 9 5
	×12
	17,983 1 0
Contingencies at 10 per cent. of pay	1,798 0 0
	19,781 1 0

In the first year the minimum pay will be drawn, and the charges will be—

	Rs.
13 × 100 × 12 =	15,600
Contingencies	1,560
	17,160

As the whole staff will not probably be made permanent, it is now shown as non-recurring.

Ditto	...	Additional staff for motor car work.	.....	9,878	9.878	.....	8,580	8,580

This is required for registration of motor vehicles and for regulating the traffic—

	Rs.	A.	P.
One Superintendent of motor vehicles (300—25—450)	398	5	4
House-rent of the Superintendent ...	100	0	0
1 Clerk (Rs. 80)	80	0	0
1 do. („ 70)	70	0	0
1 do. („ 60)	60	0	0
1 do. („ 40)	40	0	0
	748	5	4 per mensem.
Annual	8,980	0	0
Contingencies at 10 per cent. of pay	898	0	0
	9,878	0	0

In the first year minimum pay will be drawn and will amount to—

	Rs.
Superintendent	300×12=3,600
House-rent	1,200
Establishment	250×12=3,000
	7,800
Contingencies ...	780
	8,580

District Police	...	Pay and allowances of the crew of the steam-launch for the Assistant Superintendent of Police, Manshiganj.	.....	8,267	8,267	.....	4,000	4,000

Pay	2,994	
Clothing	65	
Coal and fuel	4,212	
Stores	996	
	8.267	

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Police, Superintendence—	Appointment of a Second Personal Assistant to the Inspector-General of Police.	.....	20,000	20,000	.....	20,000	20,000	A second Personal Assistant is required to cope with the increase of work in the Inspector-General's office which has assumed a proportion beyond the capacity of one Personal Assistant to deal with. The proposal involves the addition of an inferior appointment to the cadre. The two new appointments will, if sanctioned, be as follows :—
								Per mensem. Rs.
								1 Superintendent of Police, 5th grade ... 700
								Local allowance 200
								House-rent allowance 150
								1 Assistant Superintendent 500
								In addition to this, the following cost is involved :—
								Rs. A. P.
District Police ...	Reorganization of the subordinate police in Eastern Bengal (establishment, etc.):—							4 orderlies ... ... 10 8 0 each per mensem including local allowance.
								Maintenance of kit ... 1 10 8 per mensem.
	Establishment of a new police-station, Burichang	240	1,470		.....	1,470		The whole scheme has been sanctioned by the Secretary of State, and effect is being given gradually as funds permit. In the current year's budget there is a provision of Rs. 91,470 recurring, and of Rs. 3,13,385 non-recurring. The Inspector-General of Police wants to provide Rs. 3,03,143 for non-recurring expenditure and Rs. 80,518 for recurring expenditure in 1915-16 but as funds are not available the items already sanctioned have been provided for.
	Establishment of a new centre at Debidnar, Moradnagar police station ...	240	1,470		.....	1,470		
	Establishment of a police-station at Pabna ...	380	2,615		.....	2,615		
	Establishment of a police-station at Jaypurhat ...	120	780		.....	780		
	Reconstitution of town police at Rampur Boalia	280	1,816		.....	1,816		
	For urgent requirements of opening new investigating centres ...	.....	1,849		.....	1,849		
	Total ...	1,260	10,000	11,260	.....	10,000	10,000	

Other Police	Reorganization of the River Police in Eastern Bengal districts :—							This has already received the sanction of the Secretary of State and effect is being given gradually. In the current year's budget, Rs. 71,512 recurring, and Rs. 4,50,263 non-recurring have been provided. The Inspector-General of Police wants Rs. 49,562 for recurring, and Rs. 4,14,312 for non-recurring expenditure during 1915-16. As funds are not available to the full extent the recurring charges have been provided for.
	Seven sub-inspectors ...	.....	7,140		.....	7,140		
	Eight head-constables ...	160	2,632		160	2,352		
	Stores for steam-launches	.....	10,000		.....	10,000		
	Hospital supplies and furniture.	500	.....		500	.....		
	Staff for workshop ...	.....	5,040		.....	5,040		
	Establishment for Inspector's launch ...	.....	3,270		.....	3,270		
	Establishment for six thana launches	.....	11,760		.....	11,760		
	Total ...	660	39,842	40,502	660	39,562	40,222	
	Total ...	21,701	87,987	1,09,688	17,820	82,142	99,962	
22.—EDUCATION—GOVERNMENT COLLEGES—GENERAL.								
Arts Colleges for Girls ...	Creation of one additional appointment in the Indian Educational Service.	.....	8,400	8,400	.....	6,000	6,000	It is proposed to appoint an Indian Educational Service Officer as Lady Principal of the Bethune College in place of an appointment on Rs. 200 a month in the Provincial Educational Service. The pay of the post will be Rs. 500—50—700 a month, with a local allowance of Rs. 200.
24.—MEDICAL ...	Council of Medical Registration, Bengal.	.....	10,000	10,000	.....	10,000	10,000	The Council of Medical Registration will require—

	Rs.
Establishment	7,000
Allowances	5,270
Law charges	2,000
Printing charges	10,000
Stamps	1,300
Office furniture and contingencies ...	3,000
Total ...	28,570

As the probable receipts from Registration are estimated to amount to Rs. 20,000, a grant of Rs. 10,000 from Provincial Revenues will have to be given to the Council to start with.

24—MEDICAL ..	Establishment of a State Medical Faculty for the examination of medical students.	.....	10,000	10,000	.....	10,000	10,000	A grant of Rs. 10,000 (approximate) will have to be given towards the pay of the Registrar and the establishment.
	Total ...	.....	20,000	20,000	.....	20,000	20,000	

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
26A.—Agriculture.		Rs.	Rs.	Rs	Rs.	Rs.	Rs.	
Veterinary and stallion charges.	Second European officer for Bengal Veterinary College	.....	6,000	6,000	.....	6,000	6,000	This is necessary for the proper working of the college. The proposal has been recommended to the Secretary of State.
Expert staff	Fieldmen, Demonstrators and Apprentices ...	.....	6,000	6,000	.....	5,000	5,000	
Registrar of Co-operative Societies.	Additional establishment for the Department of Co-operative Societies ...	.....	13,668	13,668	.....	9,716	9,716	The Registrar presses the necessity for the additional establishment being employed : otherwise it will not be possible to carry out even the legal duties under the Act.
								Minimum. Maximum. Rs. 1 Weaving expert ... ... 150—10—200 1 Inspector ... ... 150—10—200 2 Inspectors ... ... 200—20—300 4 Auditors ... ... 200—10—300 1 Office clerk ... ... 60— 3— 75 8 Peons ... ... 64——— 64 Total (monthly) ... 824——1,139 Total (annually) ... 9,888— 13,668
	Total ...	.....	25,668	25,668	.....	20,716	20,716	
32.—Miscellaneous.								
Contributions ...	Maintenance and working of telegraph lines.	.....	30,000	30,000	.....	10,000	10,000	This is required for guarantees of telegraph lines in the mufassal which it is desirable to open for administrative reasons. The necessity for increased telegraph facilities is specially felt by the police department, and their extension would be of great assistance in the prevention and detection of crime.
Grand Total ...	.....	21,701	4,40,966	4,62,667	17,820	2,99,958	3,17,778	

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RESOLUTIONS.

Expenditure—Head 22—Education.

Appendix to the List of Business—Motion No. 1.—The Hon'ble RAI RADHA CHARAN PAL BAHADUR moved the following resolution :—

This Council recommends to the Governor in Council that, out of the lump provision of Rs. 9,25,000 for improving popular education, a sum of Rs. 50,000 be set apart for the promotion of primary education in Calcutta.

He said :—

"My Lord, the subject of primary education in Calcutta has been engaging the attention of Your Excellency's Government as well as of the Calcutta Corporation for some time past. Last year the Hon'ble Mr. Hornell read a paper on the subject. Sir Charles Allen was in favour of the Corporation taking over primary education in Calcutta, receiving in return a grant of revenue equivalent to the estimated cost of expenditure. Sir Archdale Earle who succeeded Sir Charles Allen disapproved the idea as he was afraid that the Calcutta Corporation would be swamped with the expenditure if the additional funds were not forthcoming. It was suggested by the Hon'ble Mr. Hornell in his paper that a representative committee might be appointed to consider the whole question, but nothing has been done in that direction. The Corporation have taken a keen interest in the matter, and they have been expecting for some years past, as was shown by the Chairman, that Government would consider the matter and would soon make a communication on the subject; but nothing has yet been done. My Lord, the existing *pathsalas* in Calcutta impart primary education to the boys belonging to the poor middle class people. The *pathsalas* are situated in dark, dingy and insanitary places, and the *gurus* are not of the stamp of teachers who are qualified to impart good education to the little boys who are placed under their care. The *gurumahashyas* are a class of ill-paid men who manage somehow or other to eke out an existence, getting from Rs. 8 to Rs. 10 a month from fees realised from the boys who attend their *pathsalas*. The fee ranges from annas 2 to annas 8 and the *gurumahashyas* also manage to get some extra subsistence by working in traders' shops or in other places. In this way the primary education of Calcutta is carried on in most of the *pathsalas*. My Lord, living in Calcutta is so dear that people cannot afford—specially the poorer class people and those who are known as the depressed classes, who largely reside in Calcutta—to pay for the education of their boys in primary schools, or rather in the classes attached to the high schools intended to impart primary education. The fees in the high schools are also prohibitive and therefore the poorer classes are practically without proper facilities for imparting education to their boys. I find from the last census report that, of the boys who are of a school-going age, out of 91,900, about 50 per cent. cannot afford, or rather have not that facility for obtaining, any education at all; and therefore the question of primary education has become very important in Calcutta. What I would suggest for the consideration of Government is that there should be a model primary school in every ward of the town, with the exception of the European section, and these schools should be under the control of the Director of Public Instruction. They should be located in good sanitary buildings with small compounds attached, and not like the present *pathsalas* which are dark, dingy huts where the little boys are made to squat on the floor on mats. If these schools are established in different parts of Calcutta, it will lead to the dissolution of these insanitary and inefficient schools, and will afford to the poorer classes some facilities for the proper education of their children. I think, my Lord, that the question of fees should be taken

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into consideration. The question of free primary education was mooted by the late lamented Mr Gokhale in the Imperial Council, but it was not agreed to, and I think that, in order to extend the blessings of education, either free education or education on as cheap a basis as can possibly be devised. some such scheme should be immediately taken in hand in Calcutta, My Lord, in Calcutta I find that out of Rs. 1,53,217 spent last year on primary education, Rs. 39,270 was met out of provincial revenues, and Rs. 15,000 from municipal funds, and Rs. 66,564 from fees, and about Rs. 33,000 was met from private sources. It will be seen therefore that the Government contribution for the promotion of primary education in Calcutta is quite inadequate, and it was suggested that it could be best considered by a representative committee. That was the suggestion of the Hon'ble Mr. Hornell, who stated, in the paper read by him, that at one time a scheme was in contemplation for the construction of some 45 model primary schools, but the scheme was not carried into effect, and the primary schools in Calcutta continue to be in a deplorable state. My object in bringing up this motion was not so much to ask that a sum of Rs. 50,000 be set apart for the promotion of primary education, because I am not in a position to say whether that sum would be sufficient to make a start, but my object was to bring this matter to the notice of Government and to elicit some expression of opinion on the subject. I know that I have the sympathy of Government in this matter and I am grateful. The Director of Public Instruction fully appreciates the fact that Calcutta is neglected in the matter of primary education, and he has for some years been taking a very keen interest in this matter, and I do earnestly hope that this matter will not be left in its present state, but will be taken up by Government and especially by my friend the Hon'ble Mr. Hornell, the Director of Public Instruction."

The Hon'ble BABU SURENDRA NATH BANERJI said :—

"My Lord, I am in sympathy with the resolution, but without pledging myself to the terms in which it has been brought forward I think that it is really a part of a large question. The whole question of primary education is raised by the terms of that resolution. Calcutta is not the only place where there ought to be a stimulus given to primary education, but I think something should be done in respect of primary education over the whole province. I think the Government accepted a resolution which was moved by me, viz., that the education allotments should be laid before the Council. I believe that was done last year at the time of the budget. Will my friend the Director of Public Instruction be in a position to tell us whether he has formulated any scheme for the expenditure of the grants on primary education, and then perhaps we would be in a position to judge what allotments had been made for Calcutta, and what allotments for the other parts of the country? The question of primary education is of the utmost importance, and I think, Sir, as the Director of Public Instruction has himself pointed out in the quotation which has been read to us, that model schools should be established, that night schools might be started. A voluntary agency was requisitioned some few years back for this purpose, but nothing came of it. I think Government ought to seriously take up the matter, and if Government were to start model schools in Calcutta, I am perfectly ceatain that the blessed contagion would spread far and wide, and the strong impulse for the spread of primary education would receive a renewed impetus. I do hope and trust that the Director of Public Instruction will be in a position to give us some assurance as to the lines upon which the grant is to be spent, and I hope that something real, something definite and something substantial will be done in the course of the next few years."

The Hon'ble MR. HORNELL said :—

"My Lord, the resolution suggests that this Council recommends to the Governor in Council that, out of the lump provision of Rs. 9,25,000 for

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improving popular education, a sum of Rs. 50,000 be set apart for the promotion of primary education in Calcutta.

The Imperial assignment to which the Hon'ble mover of the resolution refers, contains a sum of 6 lakhs for the elementary education of Indian boys. The Hon'ble Babu Surendra Nath Banerji has asked whether I can state how it is proposed to assign this money. Well, this money was practically assigned some time ago, and in assigning it, it was generally agreed that in the forefront of the scheme of expenditure there should be placed some provision for the improvement of the pay of primary school teachers. The scale which has been sanctioned provides for additional monthly payments respectively of Rs. 3 for trained primary school teachers and Re. 1 for untrained teachers, and the cost of working out this scheme to its completion will be spread over five years, viz., from 1913-14 to 1917-18. Practically the whole of this sum will be absorbed in the year 1917-18 by the payment of such additional sums to teachers in primary schools. Elaborate tables of expenditure have been drawn up and the expenditure required in 1917-18 will be something as follows :—

	Rs.
Amount required for the increased pay of teachers in primary schools in District Board areas ...	4,73,604
Amount required for the increased pay of teachers in primary schools in Municipal areas ...	30,816
Amount required for the maintenance of Board schools in the Burdwan and Presidency Divisions	96,164
Total ...	6,00,584

I would invite the attention of the Council to the fact that a sum of Rs. 30,816 has been allotted for increasing the pay of primary school teachers in municipal areas. Out of this sum Rs. 6,552 will be the share of Calcutta.

The Hon'ble mover has referred to a paper which I read last year on 'Educational organization as a civic problem,' in which I dwelt with some vehemence on the extreme difficulty and the extreme importance of tackling the question of primary education in Calcutta. As a result of this paper the Corporation of Calcutta appointed a committee to consider the question of school arrangements for Calcutta. The committee decided that they could do nothing until they had ascertained what Government proposed to do. I was consulted in June last, and I advised Government that they would not be able to move in the matter until they knew more of what the problem of school provision in Calcutta really is both as regards boys and as regards girls. I urged that the next step should be the carrying out of an educational survey of the whole municipal area, and, as a result, Mr. K. C. De was placed on special duty with specific instructions for the drawing up of the survey. When the war broke out, Mr. De's services were requisitioned for other activities, but he decided, in addition to his other labours, to do what he could to carry on the survey which he had begun with considerable vigour, and I understand that though he has not completed his work, which he would have done if he had not been called upon to do other work in connection with the war, he is well on with it, and that before very long, the survey will be submitted.

Government are not in a position to accept the resolution in the terms in which it has been put, because the money is not available and could not

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be made available without upsetting elaborately prepared schemes which are already in process of introduction. I admit that these schemes will not go far towards the satisfaction of the numerous needs and the removal of the many defects, but nothing would be gained by cancelling what has already been arranged. Besides we do not really know what the problem in Calcutta is, and until we do know this, I do not see how we can inaugurate a scheme of improvement even if we had the money, which we have not!

The Hon'ble Babu Surendra Nath Banerji has said that primary education in Calcutta is only a part of the general problem, and he has emphasized the extreme importance of the issues involved in the problem throughout the Presidency. He has asked that he may be given some light as to what it is generally intended to do. I am rather afraid that in connexion with the general discussion of the budget I shall not be allowed to get through my contribution to the debate without being obliged to say something more about the general problem of primary education. I quite agree with what he said as to the extreme importance of the problem, and I yield to none in my criticism of the many defects of the present system, but I do not propose to discuss the present system as a whole now. What I wish to emphasize now is the difference between the general conditions and those which obtain in Calcutta and the defects which are peculiar to Calcutta. We see in the first place that our primary school system, except so far as it has been modified by the system of District Board lower primary schools in Eastern Bengal, has always been based on the assumption that the pandit will provide himself with a *habitat*. As the Hon'ble mover has reminded us, and as I pointed out before, that system will not work in Calcutta where rents are so high that the pandits cannot provide themselves with premises of even tolerable decency. Hence the unhealthy and deplorable schools to which reference has been made! Consequently, before we can tackle the problem, we have to see exactly where schools are required, and how the construction of these schools can be carried out. I also want to emphasize the great difference in point of fact between the Calcutta municipal area and any area in the mufassal, whether it is under a District Board or a municipality. The municipalities in the mufassal are practically in charge of primary education; they have limited funds and find it difficult to meet their responsibilities, but it is possible to make the needs known to the municipal Commissioners. For example, in Dacca, we have been able to build a few good primary model schools for girls. In Calcutta there is practically no authority to whom such a suggestion could even be made. It is beyond the province of this debate to discuss what sort of machinery we shall have to evolve to deal with the problem of primary education in Calcutta. Whether the municipality should eventually be responsible, or whether there should be another authority—a joint committee, perhaps, of municipal Commissioners and nominees of Government—is a matter for the future, but it is in my opinion absolutely essential that some sort of local authority should be created for Calcutta. Otherwise, whenever general schemes of improvement are introduced, Calcutta will suffer, simply because of the great complexity of the problem and the greater cost of doing anything. While, therefore, thanking the Hon'ble mover for introducing this topic, I desire to express the regret that Government cannot accept the actual terms of the resolution, but I can assure him that the matter will receive attention, and as soon as we get more facts before us, we shall proceed to deal with the matter. We shall probably refer the matter back to the Corporation, and I do hope that in the course of the next few years something will be done. Nor do I think that action should be postponed because funds may not be now available. The question should be threshed out as soon as possible, then if and when we have funds, there is some chance of our spending them to real advantage."

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The Hon'ble RAI RADHA CHARAN PAL BAHADUR said :—

"My Lord, my object, as I already stated, is not to ask Mr. Hornell to grant Rs. 50,000, but my object was to raise a discussion on his subject. Mr. Hornell has already explained to the Council that the question of primary education in Calcutta has been very much neglected, that there is no authority for carrying out any scheme which might be considered desirable. It has also been stated that it is in contemplation to appoint a committee to thresh out the whole subject, and before the committee is appointed, we are at present having a preliminary survey. The matter has been so long before the Government that we are entitled to approach Your Excellency's Government once more, and to ask that it might be expedited, that the survey, which was undertaken by Mr. K. C. De, might be continued by somebody else if Mr. De is not free, and that a committee might be appointed after the survey is completed to thresh out the matter fully. After the assurance that has been given by the Hon'ble Mr. Hornell, I do not wish to press the resolution."

The resolution was then, by leave of the President, withdrawn.

Appendix to the List of Business—Item No. 2—The Hon'ble RAI RADHA CHARAN PAL BAHADUR moved the following resolution :—

This Council recommends to the Governor in Council that out of the lump provision of Rs. 9,25,000 for improving popular education, a sum of Rs. 25,000 be set apart for the promotion of female education in Calcutta.

He said :—

"My Lord, female education in Calcutta deserves greater attention from Your Excellency's Government as it is lagging greatly behind and the facilities for female education are very limited. The percentage of girls under instruction in proportion to girls of school-going age was 28·3 last year. It appears that 10,373 girls belonging to all classes received education in Calcutta, out of which 8,872 girls received primary education. For the Christians and the more advanced class of Hindus there are institutions which to some extent, though inadequately, supply the want, but for the orthodox class, both Hindus and Muhammadans, the great want of suitable institutions is keenly felt, and it is for this reason the cause of female education in Calcutta is suffering so much. The Bethune College, the Victoria Girls' School and the Brahmo Girls' School and a few others, though very excellent institutions, do not meet the requirements of the vast mass of the Hindu and Muhammadan population. There were last year in all 29 upper primary schools with 3,298 pupils and 38 lower primary schools with 2,357 pupils, and these schools again are not quite suitable for efficient education. These primary schools are also housed in insanitary and unsatisfactory buildings. Again many of these schools are not conducted on purely secular lines. The community would like these girls' schools to be conducted either on a secular basis entirely or according to the tenets of their respective religions, for the orthodox community is very zealous of guarding their girls from the proselytizing influence of other religions. The schooling fee of the Bethune College is too high and prohibitive for the poor middle class people. What is wanted is cheap primary schools for girls in different parts of the town, located in good airy buildings with compounds attached for the girls to play, and a nominal fee, if necessary, charged for education. There is one institution, namely the Mahakali Pathsala, which is the best model of what a girls' school should be, but it is languishing for want of funds. There is also a dearth of well-trained lady teachers, which should be supplied by training competent teachers. I am very glad that the number of the peripatetic zenana teachers rose from 4 to 7 and the number

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of pupils under this tuition rose from 87 to 159. I would respectfully urge upon the Government to employ a larger number of peripatetic zenana teachers and to make the fact of their employment known to the Indian community, for girls are generally withdrawn from the schools between the ages of 12 and 14, but the craving for education does not cease and the community would welcome the zenana teachers in their homes to spread the blessings of education."

The Hon'ble MR. HORNELL said :—

"My Lord, I would refer the Hon'ble mover to the remarks which I have just made in reference to the question of the provision from which he asks that this special assignment may be made. The lump provision of Rs. 9,25,000 for improving popular education includes, as I have already explained, 6 lakhs for the improvement of elementary education for Indian boys, Rs. 1,07,000 for the improvement of the education of Indian girls, and Rs. 1,32,000 for the improvement of hostels, Rs. 34,000 for industrial and technical education, and Rs. 52,000 for European education. The Government of India subsequently made two further assignments of Rs. 1,07,000 and Rs. 30,000, respectively for the education of Indian girls, and the total sum therefore available by way of recurring grants from the Imperial Government for the improvement of the education of Indian girls and women is Rs. 2,44,000. Out of this assignment, which is a recurring one, the following sums have been set aside for Calcutta in accordance with schemes of distribution which have received the sanction of Government, viz. :—

	Rs.
The appointment of an Assistant Inspectress and her establishment	6,487
Additional grants-in-aid for high schools for girls in Calcutta	7,200
Enhanced grants-in-aid to middle schools ...	1,000
Proposed secondary training college for women teachers	40,000
Zenana education	1,000
Muhammadan education for girls	22,000
Primary girls' schools in Calcutta	2,200
Total ...	79,887

It is in fact proposed to spend from the Imperial recurring assignment on the various things connected with the education of Indian girls in Calcutta a greater proportion of the available funds than that for which the Hon'ble Member has asked, but I am glad that he has brought this motion forward, because I do not myself think that the above provision will really affect seriously the problem of Indian girls' schools in Calcutta. As the Hon'ble mover has said, there are a certain number of missionary institutions which are excellent in their way ; there are also certain girls' schools, such as the Brahmo Girls' School, the Bethune College and the Victoria Institution, which serve a distinct and valuable purpose, but there is a lamentable lack of proper primary and middle schools for orthodox girls. The difficulties here are much greater than they are in the mufassal, because in the mufassal, at headquarters at any rate, it is not difficult to bring into existence and make fairly efficient a model school for girls under one of the schemes which were evolved in Eastern Bengal by the Female Education Committee. I refer to such schemes as those known as the Urban Girls' School Scheme, by which we can make grants for the purchase of land and the construction of a good school building. As the result of this, a fairly efficient school does

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exist at nearly all headquarters. But this is not the case in Calcutta, where the high rents and the excessive cost of land make it almost impossible to start a school. Therefore, I agree with the Hon'ble Member in thinking that the question of the provision of schools for the middle and lower classes of girls in Calcutta is one of great urgency and importance. But I think it is one which, at any rate at this stage, we cannot wholly dissociate from the general problem. Mr. De was asked when preparing his survey to deal with girls' schools as well as boys,' and I think that before taking any further step we should see what he says with reference to the existing condition of girls' schools. We want to know how far, for example, primary schools might serve the purpose of both boys and girls.

When the survey is complete, further action must be taken. Whether the committee for which the Hon'ble Member has asked in connection with the problem of primary education of boys in Calcutta, and which I can assure him will be appointed, will be the best body to deal with the question of girls' schools, or whether another committee should be appointed, is a matter for the future, but I can assure the Hon'ble Member that the matter will be taken up and threshed out to some conclusion.

I do not advocate delay, because at the present juncture it may be difficult to find the necessary funds. We must make up our minds as to what the defects are and how they ought to be remedied, and then when funds are available, there is some chance of the money being spent properly. In this connection, I would like to allude to the fact that Government have recently appointed a committee of Hindu ladies and gentlemen to consider the question of education of Indian girls whose parents would desire that their daughters should be well educated, but would resent any interference with their orthodox traditions. Of course this is a special problem, and if from the deliberations of this committee the establishment of a school eventuates, this school will be a special one. But the problem raised by the Hon'ble mover is mainly a local problem. The need is there. What we want to know is how we can best meet it. In this connection, I think I can justly remind the Council of the resolution under which Government recently created the committee to which I have just referred, not because this is really relevant to the question before the Council, but because in that resolution Government made it clear that the problem of the education of the Indian girls is essentially one on which the Muhammadans and Hindus alone can speak. Practically the purport of this resolution was to appoint a committee and to say to it, 'Tell us what you want, and we will then see how far we can provide it.' With reference to the matter now before the Council, I also advocate the co-operation of those who are interested in the problem, for unless people will face the problem, we cannot possibly hope to make any progress. While, therefore, regretting that we are unable to accept this resolution in the terms in which it stands, because funds are not available, I am grateful to the Hon'ble Member for having raised this question, and I can assure him that the matter will be taken up and dealt with."

The Hon'ble BABU SURENDRA NATH BANERJI said :—

"My Lord, it is only right and proper that we should in this Council record our sense of gratitude to the Government for the appointment of the committee to which my Hon'ble friend Mr. Hornell has just referred. The committee is now engaged in its very important labours, and we do not know what the outcome of these labours may be, but I do hope and trust that at least in respect of two matters they will formulate clear decisions. The great need there is in Calcutta and in this province is that our girls—say from the age of 6 to 14—should receive a finished course of education. I take 14 as the marriageable age of girls, and they can sometimes only read from 8 to 14, or 6 to 14—at least an 8 years' course. I do hope that this committee will be able to formulate such a course of education. Then

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there is a large number of unemployed widows dependent on their relatives. The struggle for existence is becoming keener and keener now-a-days and the relatives are not always in a position to maintain them. Therefore, some sort of livelihood should be found for them, and I should like to suggest for the consideration of the Hon'ble Mr. Hornell whether technical schools should not be established for the training of widows so that they might be in a position to obtain an independent livelihood for themselves. I think that these are matters of the highest inportance as affecting our girlhood and womanhood. I trust that the labours of the committee will lead to the formation of definite propositions which will solve these two great cardinal issues."

The Hon'ble RAI RADHA CHARAN PAL BAHADUR said :—

"My Lord, as I have already said in connection with the previous motion my sole object in bringing forward this resolution was to raise a discussion on the subject. If I may be permitted to narrate an instance, I met a lady friend, a near relative of mine, and asked her why she did not send her girls to school. She said that her husband only earned Rs. 40 or 45 a month, and she could not afford to pay for the education of her girls. I said that she could send her girls to the Bethune College. She replied that it was true that the fee there was only Rs. 3 a month, but she could not afford to pay even that sum. I then suggested that she could send her girls to the missionary schools, but she said that she was afraid that the education imparted there was not purely on secular lines. I say this, my Lord, as an humble representative of the community to which I belong, and as I take a deep interest in education, that our womenfolk who are sincerely anxious to educate their girls do not have those facilities which the well-to-do community possess. For the upper class of the Hindu society, the Bethune College affords ample facilities for giving education to their girls ; then there is another school, the Brahmo School. The Indian Christian community have also got schools where they can educate their girls, but for the vast mass of the poor middle class people, including those who are called the depressed classes, there is absolutely no facility for female education in Calcutta. I must say that during the brief space of time that the Hon'ble Mr. Hornell has been in charge of the office of the Director of Public Instruction. he has been able to understand and appreciate our needs, and I am very grateful to him for so freely and frankly expressing his opinion on the subject. I am sure the matter will receive careful consideration, and some means will be devised for promoting female education in Calcutta. I am very grateful to Government for appointing a committee to investigate the subject, and although there are very excellent men on the committee, I venture to suggest that it would be very helpful to the community to take evidence and gather information from different parts of Calcutta representing different communities, and thereby ascertain the needs—especially in connection with female education—from some of the representative men. With these observations I beg to withdraw the resolution."

The resolution was then, by leave of the President, withdrawn.

Expenditure—Head 32—Miscellaneous.

Appendix to the List of Business—Item No. 3.—The Hon'ble RAI RADHA CHARAN PAL BAHADUR moved the following resolution :—

This Council recommends to the Governor in Council that, out of the general reserve of one and-a-half lakhs for unforeseen charges under 32—Miscellaneous, a sum of Rs. 50,000 be made to the Indian section of the District Charitable Society of Calcutta.

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He said :—

"My Lord, the District Charitable Society was established in 1830. It is doing the work which is ordinarily done, I understand, in England by the local bodies from the proceeds of a poor-rate ; but this Society which was founded by Bishop Turner in 1830 has met the wants, as far as practicable, of the poor, invalid and distressed classes of Calcutta. The Society has an income of about Rs. 1,05,600, as shown in the last year's report. It is divided into two sections—one is the European and Christian section, and the other is the non-Christian section. There are also two committees—the first, which is the central one, looks after the needs of the Christian community, and the second, the Indian committee, which looks after the needs of the non-Christian community. Out of the income of Rs. 1,05,600, the grant to the Indian committee was Rs. 27,477 last year. My Lord, this Rs. 27,000 odd comprises Rs. 5,000 received as grants from the District Society's general fund, and Rs. 22,477 from the income of trust funds. The funds at the disposal of this Society are bequeathed by Indian and European gentlemen, either on some auspicious occasion or at the time of their death for the benefit of the poor. Some of the funds have been left for the non-Christian poor, and some for Christian poor, and some for both, and in this way there are in the hands of the Society several lakhs of rupees, the interest of which is disbursed according to the will of the testator. The population of Calcutta is roughly speaking 36,347 Christians and 806,800 non-Christians ; the ratio of Christians to non-Christians is therefore 1 to 23. It will be seen, my Lord, that the needs of the Indian poor, having regard to the population, is much greater than the needs of the other section of the community, and should receive the support of the public and the Government. My Lord, in last year's report of the Society, I find that the number of paupers on the roll of the Indian committee was 1,314, including dependents, and the amount at the disposal of the committee if divided *per capita* would come up to Re. 1-3-10. It will be seen, therefore, that the committee have been spending their money as stringently as possible. Besides this, there are funds for disbursement to students for education. Here again, perhaps, Mr. Hornell might be interested to know that from the funds for the relief of poor students, the Society grant Rs. 25 a month from its general funds and the income of the Kristodas Pal Fund (Rs. 3,000) and the Bolai Chand Mullick Fund (Rs. 4,000). It will be seen, therefore, that the Indian section of the District Charitable Society has been trying in its humble way to alleviate the distress of the non-Christian poor according to the funds at their disposal, but, my Lord, if the record of the committee is investigated, it will be found that there are many applications pending which cannot be met owing to lack of funds. Having regard to the population of the non-Christian community in the city, I venture earnestly to hope that Government may be pleased to make some grant to the Indian section of the District Charitable Society. My Lord, the Indian committee was started in the year 1832, *i.e.*, two years after the establishment of the Society, and in 1849 its Honorary Secretary was Maharaja Prasanna Kumar Tagore, the uncle of the late Maharaja Sir Jotindra Mohan Tagore, and then he was succeeded by several distinguished gentlemen. The President of the Indian committee at present is the Hon'ble Raja Dinendra Narayan Ray, and I think he is not only the President, but the business of the committee is also under his direct supervision and control. The office is located in his own house. The committee is thus saved Rs. 40 or Rs. 50 monthly as rent. Having regard to these facts, my Lord, I beg earnestly to pray, on behalf of the non-Christian poor of Calcutta, that a sum of Rs. 5,000 may be budgetted as a grant to the Indian section of the District Charitable Society."

The Hon'ble RAJA DINENDRA NARAYAN RAY said :—

"My Lord, I have very great pleasure in supporting the motion of the Hon'ble Rai Radha Charan Pal Bahadur.

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Personally I have been intimately associated with the Society for a very long time and I can assure the Hon'ble Members of the Council that the funds at the disposal of the Indian committee entrusted with the relief of distress among the non-Christian poor of Calcutta are far too short of the demands made upon them. The Indian committee relieve about 700 persons every month at a cost of over Rs. 30,000 a year. But the amount of distress among widows and orphans and incapacitated persons among the non-Christians in Calcutta is so large that the funds at the disposal of the committee are but a drop in the ocean.

The District Charitable Society used formerly to grant to the Indian committee half of the Government grant *plus* Indian subscriptions. The Government grant was formerly Rs. 1,200 a month. It is now Rs. 1,450 a month. Out of this sum, together with what the Society receives from the public as subscriptions, the committee receive Rs. 425 a month only. The ratio of non-Christian population to the Christian in Calcutta is 23 : 1. It is quite immaterial whether a larger amount is spent for the Christians or for the non-Christians so long as the amount is spent in charity.

The number of non-Christians is however so large that I am strongly in favour of the Government sanctioning the extra grant of Rs. 5,000 a year to the Indian committee as proposed by my Hon'ble friend Rai Radha Charan Pal Bahadur, and I earnestly hope that the Rai Bahadur's proposal will receive the favourable consideration of this Council."

The Hon'ble MR. STEPHENSON said :—

"My Lord, I am afraid Government cannot accept the resolution which proposes to reduce our reserve by Rs. 5,000 in order to give a grant of that amount to the Indian section of the District Charitable Society of Calcutta. In the first place, we must object to the reduction of the reserve which is the source from which it is proposed to meet the expenditure. The Hon'ble Member perhaps regards the reserve as a windfall available for expenditure for which we have not been able to make provision in the Budget, but were it so available I can assure the Hon'ble Member that it would have been allotted long ago to the many urgent claims which we have had to exclude from our consideration this year. When we are dealing with the Provincial expenditure of over 6½ crores, it will be readily appreciated that it is absolutely impossible to foresee every item of expenditure that circumstances may force upon us during the course of the year. Our estimates of expenditure are merely guesses based upon experience, and although we hope that, on the whole, they are reasonably exact, there are always certain heads under which the expenditure exceeds the estimate. I think it will be admitted that a lakh and-a-half is a very small percentage to keep as a reserve to meet the excesses, and if the Hon'ble Member knew the difficulties which meet the Financial Department when called upon towards the end of the year to provide, for instance, for Additional Sub-Judges or Munsifs, I am sure he would have more consideration for us than to propose to reduce our very small reserve. It must be remembered that no matter how much our income may exceed the estimate we are rigorously tied down in our expenditure to the total amount provided in the Budget. For the last few years we have been able to carry on because we have been able to borrow from the amounts provided but unexpended out of the Imperial grants for Education or Sanitation, but this is only a temporary resource and will cease as soon as the grants are exhausted, and in any case it will not be available in the coming year. I have gone into this somewhat fully, because I wish to deprecate strongly any attempt to regard this reserve as a means of escaping from the responsibility of proposing definite reduction in expenditure. It looks so easy to propose a reduction under this head that I trust I have convinced Hon'ble Members that the provision is there for a definite purpose and has only been scraped together by the sacrifice of many comparatively urgent proposals, and that a proposal to reduce it really means denying ourselves at a later

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period of the year some possibly essential requirements, and I hope Hon'ble Members will resist the temptation that its appearance in the Budget offers.

Turning to the other part of the proposal, we must all sympathise with the objects of the District Charitable Society and wish that it had at its disposal all the funds that it needs. But, in the first place, the Indian section is only a committee of the District Charitable Society. Any grant given would therefore naturally be given to the District Charitable Society and it would be left to that Society to devote its funds to the objects which most require them and in regard to which they can be most usefully employed. The main portion of the Hon'ble Member's speech was devoted to a criticism of the division of the funds at the disposal of the Society. This is a matter of internal administration with which I do not think this Council is properly concerned. Government already give a considerable amount of assistance to the Society in regard to its Alms House for which there are special reasons, and gives a grant of Rs. 3,000 a year to its general fund which I believe was originally intended to help to meet the cost of establishment. The question of Government grants to charities is not without difficulties. The duties of Government and the sphere of private charity are entirely separate, though there may be some cases which are on the border-line between the two. Until we advance much further towards socialism than we have done at present, Government are not fitted to do the work of private charity and they have no right to use the tax-payers' money to relieve individual cases of distress. It is better that the money should be left as at present with the tax-payer so that he may acquire for himself the merit that comes from charity. Apart from this question, it must be obvious that if Government once entered into the field of charity it would be impossible for them to discriminate. If Government are to give a grant to relieve the poor of Calcutta they should give a grant to relieve the poor of Dacca and every other place in the province. As I have said, Government are in the fullest sympathy with the work of this and many other charitable societies, and I think that it will be found that so far as the funds which are at our disposal allow and the objects are legitimate objects for expenditure of the tax-payers' money, Government have given a not unsympathetic consideration to all appeals made to them. I would therefore deprecate appeals being made in this Council on behalf of individual charities, and I hope that the Council will not encourage the practice. I have a shrewd suspicion that the Hon'ble Member's resolution is not really meant as a serious attempt to alter the Budget, but is an ingenious method of advertising the merits and needs of the Charitable Society to which the Hon'ble Member is Secretary, in the hope that the publicity given may result in larger subscriptions which are undoubtedly much wanted, and as long as these subscriptions come from the wealth which Government do not exact from the tax-payer, the Hon'ble Member has my hearty wishes for his success."

The Hon'ble RAI RADHA CHARAN PAL BAHADUR said:—

"My Lord, I have listened with great interest to the speech of the Hon'ble Member. What I understand is this, that he is not in a position to make this grant. He is not able to differentiate between this Society and other Societies, but my Lord, in this particular case a grant has already been made by Government for more than 80 years, and what I submit for the consideration of the Council is this, that out of this grant of Rs. 17,000, Rs. 3,000 is paid from general funds. We have to meet our own establishment from the trust funds, and then from Rs. 14,000 which is paid as a grant to the Society, we unfortunately do not get anything at all. If therefore at the time when the grant is made, Government were to express an opinion that this grant should be reasonably shared by both sections of the committee, it would to some extent meet the wishes of the Indian section of the committee.

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Rai R. C. Pal Bahadur; Mr. Beatson Bell.

I know very well, my Lord, that the Hon'ble Mr. Stephenson will not part with a single penny out of the reserve which he has got in his own hands, and it is therefore useless for me to knock my head against a stone wall. Therefore, with the humble prayer I have already submitted, I beg to withdraw my application."

The resolution was then, by leave of the President, withdrawn.

Expenditure—Head 43—Minor Works and Navigation.

Appendix to the List of Business—Item No. 4.—The Hon'ble RAI RADHA CHARAN PAL BAHADUR moved the following resolution :—

This Council recommends to the Governor in Council that, out of the provision of Rs. 7,57,000 for Calcutta and Eastern Canals (Revenue account), under 43—Minor Works and Navigation, or from the general reserve of one and-a-half lakhs for unforeseen charges under 32—Miscellaneous, a sum of Rs. 10,000 be set apart for thorough repairs to canal bank roads belonging to Government situated in the fringe area of the Calcutta Municipality.

He said :—

"My Lord, the Canal West Road running past the canal is in an excessively bad condition, having a narrow metalled surface barely sufficient to carry the heavy traffic, due to trade facilities afforded by the canal. The trade has increased of late, resulting in a consequent increase of revenue to the Public Works Department from the tolls levied on cargo imported and exported by boats.

The Government are the owners of an extensive area of khas mahal lands on the canal side bordering on this road, which is let out to a large number of tenants and which is thickly populated. This area has been improved by the Corporation at a cost of several lakhs, and the Government properties have been considerably enhanced in value. But the canal bank road is not only neglected by Government but continues to grow worse. Public complaints have been loud and deep and the Corporation have addressed the Government on the subject. A private party owning properties and roads belonging to these properties would be hauled up before the Municipal Magistrate and would be dealt with with unfailing severity in the grinding mill of the Town Hall Court. But who dares to approach the Government? And it would be interesting to watch how the Government would be dealt with by the Magistrate. I beg to submit that as this road is resorted to for bringing cargo to the canal, and without which the canal would not have yielded any profit to the Government, it is meet and proper that the Government should earmark some money for its efficient maintenance and betterment by widening the metalled surface as would be in keeping with the traffic passing along it. I have, in course of the discussion, gone through all the papers in this connection containing the Government letter. There the Government have admitted the necessity for widening the metalled surface; but the difficulty as to who will do it stands in the way. In all fairness and in view of the fact that the Government derive a substantial revenue out of the canal to which the road is a necessary adjunct, it is reasonable that the Government should maintain and widen it. If the Government like, it may be transferred to the Corporation after the proposed widening is effected, so that the Corporation may maintain it, the Government contributing the recurring cost of the maintenance out of revenues realised by the imposition of tolls on cargo transported by boats and rents derived from khas mahal lands."

The Hon'ble MR. BEATSON BELL said :—

"My Lord, the Public Works Department agree with the Hon'ble Rai Radha Charan Pal Bahadur that the roads in question which run along

The Revised Financial Statement.

Resolutions; Adjournment.

Mr. Beatson Bell; Rai R. C. Pal Bahadur.

the crest of the embankments of our canals are not at present in an altogether satisfactory condition. The roads were constructed and are maintained primarily for the traffic connected with the canals, but as Calcutta has spread, a large amount of extraneous traffic now goes along these roads. The Public Works Department maintains a metalled strip of 15 feet in width. This would suffice for the traffic connected with the canal, but is insufficient to meet that traffic *plus* the large extraneous traffic. As the Hon'ble Rai Radha Charan Pal Bahadur has mentioned, correspondence is now going on between the Government and the Corporation regarding the future management, and we hope that some solution will soon be arrived at. Probably the best solution will be that the Corporation should take over the road in view of the fact that probably more than half of the traffic has nothing to do with the canal but is ordinary municipal traffic. For the immediate present, no doubt, the Hon'ble mover wants us to do something and asks that out of the grant of 7½ lakhs we should set aside Rs. 10,000 for these roads. Well, I think that when the Hon'ble mover drafted his resolution, he had not before him a copy of the Public Works Code. If he had referred to volume II of that Code, page 147, he would have seen that the method of budgetting for irrigation works is to provide a lump sum for works of all kinds, *e.g.*, for sluices, earthwork, turfing, and the other numerous items which go to constitute maintenance work in canal operations. This lump sum of Rs. 7,57,000 is spread over 1,115 miles, and among other items is the maintenance of these very roads to which the Hon'ble mover has alluded. The distribution of the lump allotment rests with the Superintending Engineers concerned. In the year 1912-13, the Superintending Engineer allotted not Rs. 10,000 but Rs. 19,000 for these roads. In 1913-14 he allotted Rs. 21,000. In the present year, he has already spent Rs. 15,000 and will probably work up to Rs. 20,000. It is extremely improbable that in the coming year he will allot less than Rs. 20,000. In the circumstances, I think that the Hon'ble Member will not ask us to cut it down to Rs. 10,000."

The Hon'ble RAI RADHA CHARAN PAL BAHADUR said :—

"My Lord, I am much obliged to the Hon'ble Member for the lucid explanation which he has given. With Your Excellency's permission I may be permitted to bring this to the notice of the Council: the Hon'ble Member has informed the Council that Rs. 20,000 has already been spent in improving these roads. I must say therefore that if in spite of this the roads are in such an unsatisfactory condition, I think pride of place must be given to the Calcutta Municipality, although it is condemned on all sides."

The resolution was then, by leave of the President, withdrawn.

ADJOURNMENT.

The Council was then adjourned to Saturday, the 27th March, at 11 A.M.

A. W. WATSON,

Secretary to the Government of Bengal and

Secretary to the Bengal Legislative Council.

CALCUTTA,

The 23rd March 1915.

The Calcutta Gazette

WEDNESDAY, MARCH 31, 1915.

PART IVA.

Proceedings of the Bengal Legislative Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

Abstract of the Proceedings of the Bengal Legislative Council, assembled under the provisions of the Indian Councils Act, 1861, 1892 and 1909, and the Government of India Act, 1912.

THE Council met in the Council Chamber in Government House on Saturday, the 27th March, 1915, at 11 A.M.

Present :

His Excellency the Right Hon'ble THOMAS DAVID, BARON CARMICHAEL OF SKIRLING, G.C.I.E., K.C.M.G., *Governor of the Presidency of Fort William in Bengal, presiding.*

The Hon'ble MR. P. C. LYON, C.S.I., *Vice-President.*

The Hon'ble NAWAB SYED SHAMS-UL-HUDA.

The Hon'ble MR. N. D. BEATSON BELL, C.I.E.

The Hon'ble SURGEON GENERAL G. F. A. HARRIS, C.S.I.

The Hon'ble MR. C. J. STEVENSON-MOORE, C.V.O.

The Hon'ble MR. J. G. CUMMING, C.I.E.

The Hon'ble MR. J. H. KERR, C.I.E.

The Hon'ble MR. H. L. STEPHENSON, C.I.E.

The Hon'ble MR. H. F. SAMMAN.

The Hon'ble MR. H. H. GREEN.

The Hon'ble MR. F. A. A. COWLEY.

The Hon'ble MR. W. W. HORNELL.

The Hon'ble MR. C. F. PAYNE.

The Hon'ble RAI PRIYA NATH MUKHARJI BAHADUR.

The Hon'ble MR. H. J. HILARY.

The Hon'ble RAJA HRISHIKESH LAHA, C.I.E.

The Hon'ble MR. B. CHAKRAVARTI.

The Hon'ble JAGADINDRA NATH RAY.

The Hon'ble RAJA SHOSHI KANTA ACHARYYA CHAUDHURI BAHADUR.

The Hon'ble DR. DEBA PRASAD SARBADHIKARI, C.I.E.

The Hon'ble RAJA DINENDRA NARAYAN RAY.

The Hon'ble RAI RADHA CHARAN PAL BAHADUR.

The Hon'ble MR. E. H. BRAY.

The Hon'ble MR. F. H. STEWART.

The Hon'ble MR. W. T. GRICE.

The Hon'ble MR. G. A. BAYLEY.

The Hon'ble MR. GOLAM HOSSEIN CASSIM ARIFF.

The Hon'ble MAULVI MUSHARRAF HUSAIN.

The Hon'ble MAULVI A. K. FAZ-UL-HAQ.

The Hon'ble NAWAB SAIYID HOSSAM HAIDER CHAUDHURI, KHAN BAHADUR.

The Hon'ble RAI NALINAKSHA BASU BAHADUR.

The Hon'ble NAWAB SAIYID NAWAB ALI CHAUDHURI, KHAN BAHADUR.

The Hon'ble BABU SURENDRA NATH BANERJI.

The Hon'ble BABU SURENDRA NATH RAY.

The Hon'ble RAI HARI MOHAN CHANDRA BAHADUR.

The Hon'ble CHAUDHURI MAHAMMAD ISMAIL KHAN.

The Hon'ble BABU UPENDRA LAL RAY.

QUESTIONS AND ANSWERS.

LIST OF BUSINESS—ITEM No. 1.

STARRED QUESTIONS.

By the Hon'ble RAI HARI MOHAN CHANDRA BAHADUR :—

Communication of unfavourable Reports to subordinate officers.

1. In regard to the reply given to my (unstarred) question No. XXXI asked at the Council meeting of September 1, 1914, will the Government be pleased to state whether any, and, if so, what decision has been arrived at by Government on the subject of the communication of unfavourable reports to subordinate officers?

The Hon'ble MR. CUMMING replied :—

"The matter still rests with the Government of India."

By the Hon'ble RAI HARI MOHAN CHANDRA BAHADUR :—

Introduction of the elective system in the Darjeeling Municipality.

2. (*a*) With reference to the reply given to my (unstarred) question No. XXX asked at the Council meeting of September 1, 1914, will the Government be pleased to state what orders (if any) have been passed on the memorial submitted to Government by certain rate-payers and others of the Darjeeling Municipality praying for the introduction of the elective system in that Municipality?

(*b*) If the prayers of the memorialists have been rejected, will the Government be pleased to state the grounds on which such orders have been passed?

The Hon'ble MR. SAMMAN replied :—

(*a*) & (*b*) "The memorial is still under the consideration of Government."

UNSTARRED QUESTION.

The Hon'ble MAULVI A. K. FAZ-UL-HAQ :—

Filling up of vacancies to the posts of ministerial officers in the Civil Courts at Noakhali.

1. (*a*) Are the Government aware that the claims of Muhammadans are being overlooked in filling up vacancies to the posts of ministerial officers in the Civil Courts at Noakhali?

(*b*) Is it a fact that the District Judge of Noakhali, when recently appointing copyists to posts in the grade of Rs. 30, overlooked the claims of Muhammadan paid probationers?

The following reply by the Hon'ble MR. CUMMING was laid on the table :—

(*a*) "Government are not prepared to accept the statement contained in the first part of the Hon'ble Member's question. There was a vacancy recently in one of the ministerial posts of the Civil Courts at Noakhali and it was filled up by the promotion of a Hindu clerk; but the latter was several years senior to the Muhammadan candidates and better qualified for the post.

(*b*) The facts are that there were recently three vacancies which were filled up by the promotion of one Muhammadan and two Hindu copyists. These men were selected in preference to probationers because they were 8 or more years senior to, and had better educational qualifications than any of, the latter. Two of them only accepted posts as copyists, on the assurance that they would not thereby forego their claim to permanent appointments, and the third was merely confirmed in a post in which he had already acted for twelve months."

LIST OF BUSINESS—ITEM No. 2.

BENGAL BUDGET FOR 1915-16.

The Hon'ble MR. BEATSON BELL presented the Budget of the Government of Bengal for 1915-16.

He said :—

In accordance with our rules of procedure I beg to lay upon the table the Budget of this Government for 1915-16.

BUDGET OF THE GOVERNMENT OF BENGAL, 1915-16.

FINANCIAL DEPARTMENT.

FINANCE.

Dated Calcutta, the 26th March 1915.

MEMORANDUM.

IN accordance with Rule 33 (1) of the Bengal Legislative (Financial Statement) Rules, 1912, published with Notification No. 4482 F., dated the 10th December 1912, the Budget will be presented to the Council on the 27th March 1915.

2. No change has been made in the figures as included in the Revised Financial Statement. An Appendix C has been added, as usual, to show the transactions of District Boards and the District Road Fund (Darjeeling), although this does not form part of the Provincial Budget proper.

3. The Members in charge of the different departments would be much obliged if, in accordance with the practice in previous years, Hon'ble Members will give as early intimation as possible of any points which they may desire to raise, in order that information may be collected regarding them.

N. D. BEATSON BELL.

BUDGET OF THE GOVERNMENT OF BENGAL, 1915-16.

PART I.—General Review.

(1) ACCOUNTS FOR 1913-14.

WHEN the revised estimate for 1913-14 was laid before the Council on the 26th March 1914, the receipts of the year were estimated at Rs. 6,16,70,000 and the charges at Rs. 6,25,70,000, while the anticipated closing balance was Rs. 3,04,30,000. The accounts of the year, which have now been finally closed, show that the actual receipts amounted to Rs. 6,21,41,472 and the charges to Rs. 6,16,60,630, while the closing balance was Rs. 3,18,11,112. The receipts were therefore better by Rs. 4,71,472, this improvement having occurred chiefly under Stamps (Rs. 1,55,416), owing to larger duty on probate and letters of administration and to settlement proceedings; Excise (Rs. 1,88,578), attributed to the prosperous conditions of the year; Assessed Taxes (Rs. 68,958), caused by the favourable trade conditions of 1912-13 which swelled the profits of the coal and jute companies; Registration (Rs. 46,144), due to the favourable economic conditions of the year leading to a more rapid extension in the demand for registration; Ports and Pilotage (Rs. 36,604), chiefly under Pilotage fees, the revised estimate for which was under-estimated; and Miscellaneous (Rs. 90,760), partly contributed by larger lapse of unclaimed deposits than had been anticipated and partly by special recoveries on account of service payments of previous years. The actual charges were less by Rs. 9,09,370, mainly under Education (Rs. 3,97,485) and Medical (Rs. 49,541), chiefly owing to non-utilization of the Imperial grants for education and sanitation, respectively, to the extent anticipated in January; Stationery and Printing (Rs. 53,594), due to smaller consumption of stationery; Miscellaneous (Rs. 1,28,582), for smaller expenditure in gratuitous relief in flooded areas; Civil Works in charge of Public Works Department (Rs. 1,55,615), due to savings in the grants for original works, to the reduction of stock and recovery of amounts advanced to contractors for manufacture of bricks; and lastly under Civil Works in charge of the Civil Department (Rs. 2,55,737), owing to smaller grants to municipalities for expenditure on sanitation.

(2) REVISED ESTIMATE, 1914-15.

2. The revised estimate for 1914-15 as now passed, on the basis of the actuals of the first nine, and in some cases eleven, months of the current year, is compared below with the sanctioned estimate for the year :—

	Sanctioned estimate.	Revised estimate.	Better (+) or worse (-).
	Rs.	Rs.	Rs.
Opening balance ...	3,04,30,000	3,18,11,000	+13,81,000
Revenue receipts ...	5,72,11,000	5,51,47,000	-20,64,000
Transfers between Imperial and Provincial	+57,84,000	+68,59,000	+10,75,000
Total receipts ...	6,29,95,000	6,20,06,000	-9,89,000
Grand Total ...	9,34,25,000	9,38,17,000	+3,92,000
Total expenditure ...	7,35,93,000	6,56,86,000	+79,07,000
Closing balance ...	1,98,32,000	2,81,31,000	+82,99,000

3. The increase under Transfers between Imperial and Provincial Revenues is due to the following additional assignments from Imperial Revenues :—

	Rs.
Assignment for provincialization of salaries of Civil Veterinary Department ...	+29,000
Assignment for non-realization of small recovery claims of freights, etc., on stores from England in the office of the Agent for Government Consignments ...	+6,000
Additional assignment for Lieutenant-Colonel Sutherland's deputation to serological enquiry	+10,000
Assignment for purchase of copies of Indian Household Reference Chart and Indian Household Emergency Chart	+2,000
Further non-recurring grant for Dacca University	+1,00,000
Smaller assignment for cost of forms for Bihar and Orissa Government (Rs. 2,15,000 against Rs. 2,32,000)	-17,000
Smaller assignment for cost of forms for Assam Administration (Rs. 94,000 against Rs. 1,29,000)	-35,000
No recovery from Bihar Government in connection with fishery experiments against Rs. 11,000 originally proposed ...	-11,000
Transfer from Provincial to Imperial Revenues for net gain for premises No. 9, Hare Street made over to Provincial Government for management ...	-9,000
Assignment for grant to the Calcutta University for hostels	+10,00,000
	+10,75,000

4. The decrease of revenue is the net result of decreases under some heads and increase under others. The decreases aggregate Rs. 29,66,000 and are chiefly under the following heads :—

Land Revenue—(Rs. 6,84,000), due to smaller collections owing to the slackness of jute trade and non-realization of the anticipated collections of suspensions of 1913-14.

Stamps—(Rs. 10,50,000), caused by dislocation of business and trade caused by the war.

Excise—(Rs. 3,00,000), attributed to the present crisis which has affected consumption.

Forests—(Rs. 2,90,000), caused by smaller sales of timber owing to difficulty experienced in financing the timber trade.

Registration—(Rs. 2,50,000), due to the decrease in the number of registrations.

Courts of Law—(Rs. 33,000), due to smaller fines in magisterial courts and smaller recoveries of court-fees realized in cash.

Ports and Pilotage—(Rs. 1,91,000), due to dislocation of trade caused by the war.

Education—(Rs. 50,000), the budget was fixed rather high.

Irrigation—Minor Works and Navigation in charge of the Public Works Department—(Rs. 43,000), due to stoppage of jute traffic in the Calcutta and Eastern Canals and to the silting up of the Manikdah Entrance Channel and consequent blockage of traffic in the Madaripur Bhil route and to remission of water rates in the Eden Canal.

The increase, on the other hand, amounts to Rs. 9,02,000, and is mainly under the following heads :—

Assessed Taxes—(Rs. 4,00,000), attributed to the favourable trade conditions of 1913-14 which swelled the profits of some of the coal and jute companies and many banks.

Scientific and Miscellaneous Departments—(Rs. 2,13,000), caused by larger sale of quinine and to the credit here of $\frac{3}{5}$ of the sale-proceeds of quinine treatments.

Stationery and Printing—(Rs. 36,000), due to the sale of waste-paper and unserviceable materials from the Dacca Jail Press on its removal to Gaya.

Miscellaneous—(Rs. 97,000), due chiefly to larger anticipated lapse of deposits.

Civil Works in charge of the Public Works Department—(Rs. 85,000), due to larger collections of rent on Government buildings and larger proceeds from sale of Government buildings.

5. On the expenditure side the revised estimate shows a total decrease of Rs. 97,69,000, and is chiefly under the following heads :—

Stamps—(Rs. 1,00,000), due to reduction in the price charged by contractors for the supply of stamp paper and also to smaller payment of discount for smaller sales.

Excise—(Rs. 1,36,000), due to savings in the lump grants for reorganization of the department and for the construction of steam-launches.

Forests—(Rs. 43,000), due to lapse of the provision for new boilers for the steam-launches *Hawk* and *Helen Grey* of the Sundarbans Division, and savings in the grant for stores, communications and improvements as well as under salaries.

Registration—(Rs. 48,000), due to lapse of the provision for reorganization of establishment of District offices and revision of the cadre of District Sub-Registrars.

Police—(Rs. 5,18,000), due to savings in the grant for non-recurring charges for River Police and reorganization of the Eastern Bengal District Police.

Ports and Pilotage—(Rs. 1,65,000), due to smaller payments to pilots owing to the partial suspension of trade and to non-payment of Rs. 75,000 provided provisionally for the purchase of a grab dredger at Chittagong.

Education—(Rs. 60,20,000), due to savings in the Imperial grants for both recurring and non-recurring expenditure.

Medical—(Rs. 17,58,000), due to savings in the grant for sanitation and non-utilization of the grant for equipment of the School of Tropical Medicine, as well as the transfer of a portion of the grant for Sanitation and the School of Tropical Medicine to the Public Works Department and other heads.

Agriculture—(Rs. 2,10,000), due to lapse of the lump provision for extra fieldmen, demonstrators and apprentices, savings in the grants for sericultural experiments, experimental farms, seed stores, salaries of the Botanic Gardens, and in the lump non-recurring grant for improvements.

Stationery and Printing—(Rs. 88,000), due to adjustment by reduction of expenditure of the sale-proceeds of the machinery of the Dacca Jail Press taken over by the Bihar and Orissa Government for the Gaya Jail.

Miscellaneous—(Rs. 6,33,000), due to the adjustment of grants made by His Excellency to the appropriate heads, to the reappropriations of the reserve provision to meet expenditure under other heads, to the transfer of charges for grain allowance to the different departments by reappropriation from the lump provision under this head and savings in the grant for gratuitous relief.

On the other hand, there was a total increase in expenditure of Rs. 18,62,000, the largest items of which are noted below :—

Land Revenue—(Rs. 42,000), for larger expenditure under Salaries owing to the recall from leave of officers of the Indian Civil Service.

General Administration—(Rs. 55,000), due to several officers having been placed on special duty in the Secretariat.

Courts of Law—(Rs. 3,51,000), due to the same reason as under Land Revenue, to larger payments to pleaders for fees in connection with political cases, arrear pay on account of the revision of the Subordinate Judicial Service, and to the debit of grain allowance charges by transfer from 32—Miscellaneous

Jails—(Rs. 3,02,000), for increased expenditure under rations and larger purchase of raw materials for the preparation of manufactures.

Superannuations—(Rs. 53,000), for larger grant for commutation of pensions.

Irrigation—Minor Works and Navigation in charge of the Public Works Department—(Rs. 2,78,000), for grant for the purchase of a dredger.

Civil Works in charge of the Civil Department—(Rs. 5,02,000), chiefly for larger grants to local funds for works of sanitary improvements by transfer from Medical and larger provision for augmentation grants.

Civil Works in charge of the Public Works Department—(Rs. 2,41,000).due to additional grants for land acquisition in connection with the David Hare Training College at Ballyganj and the Bethune College, Calcutta.

6. The net result of these changes is that the closing balance of 1914-15, which was estimated at Rs. 1,98,32,000 in March last, is now estimated at Rs. 2,81,31,000. The increase is chiefly due to smaller expenditure under Police, Education, Medical and Agriculture, as mentioned above, and to the assignement of 10 lakhs for Calcutta University hostels.

(3) BUDGET ESTIMATE, 1915-16.

7. The opening balance of 1915-16 is the closing balance of 1914-15, and is therefore Rs. 2,81,31,000.

8. The estimates for the year, as approved by the Government of India, show receipts aggregating Rs. 6,18,07,000, an expenditure of Rs. 6,58,29,000, and a closing balance of Rs. 2,41,09,000. Out of the special grant of 50 lakhs for the Calcutta Improvement Trust, which has appeared in the accounts since 1903-04, 40 lakhs have already been paid to the Trust, and the balance 10 lakhs will be paid in 1915-16. Of the estimated closing balance, the following are earmarked for special expenditure :—

	Rs.
Minimum balance	20,00,000
Balance of discretionary grant	10,49,000
Balance of the Imperial grant for Education ...	87,14,000
Ditto ditto Police ...	8,50,000
Ditto ditto Sanitation ...	40,49,000
Ranchi Lunatic Asylum	25,00,000
Amount earmarked for provincial equipments for the three years 1916-17 to 1918-19 ...	24,00,000
Grant promised to Belgatchia Hospital ...	5,00,000
Total ...	2,20,62,000

The difference between Rs. 2,41,09,000 and Rs. 2,2 ,62,000=20,47,000 is the free balance available for new expenditure in the near future.

9. The total estimated charges for 1915-16 amount to Rs. 6,58,29,000, which is in excess of the income by Rs. 40,22,000, owing mainly to the following provisions :—

	Rs.
Grant to the Calcutta Improvement Trust ...	10,00,000
Non-recurring expenditure of the Education Department from Imperial grants	18,00,000
Non-recurring expenditure of the Police Department from Imperial grants	4,00,000
Balance of the Imperial grant for the Agricultural Department	20,000
Balance of the Imperial grant for Medical relief ...	20,000
Equipment for the School of Tropical Medicine	50,000
Additional grant for the management of Government estates	50,000
Grant for gratuitous relief	50,000
Lump grant for Civil Works in charge of the Public Works Department	4,88,000

10. In the exceptional circumstances of the present year it has been found impossible to provide for the regrant of all the unexpended balances of the Imperial grants for Education, Sanitation, Police and discretionary grants. Under the orders of the Government of India, the budget had been prepared on the basis that the Provincial receipts cover all the charges and that the Provincial balances are not available for expenditure in 1915-16. Consequently, only the recurring grants for Education and Sanitation could be provided, but subsequently the Government of India have allowed a deficit of Rs. 40,22,000, including the special non-recurring grant of ten lakhs, to the Calcutta University for hostels recently sanctioned and provision has been made for the non-recurring charges mentioned in the paragraph above.

11. A schedule is attached showing the new schemes, costing individually more than Rs. 5,000 in any one year, which have been included in the budget. The non-recurring charges on account of these schemes amount to Rs. 17,820, and the recurring charges to Rs. 2,99,950. Besides these, the budget includes the following new schemes of a more or less petty nature :—

(*a*) NON-RECURRING CHARGES.

	Rs.	Rs.
Land Revenue—		
Purchase of a boat for the Collector of Rajshahi	2,500	
Opening of two bridle roads in the Chittagong Hill Tracts	21,751	
Pay of a Special officer for revising the Survey and Settlement Manual for six months	4,032	
		28,283
Excise—		
Purchase of typewriter for the Calcutta office	500	
Purchase of typewriter for the Darjeeling office	450	
Instruments for dram measures for retail country spirit shops ...	3,600	
		4,550
Forest—		
A playground for the Kurseong Forest School	1,000	
Construction of a rest-house at Raman	2,000	
Construction of a rest-house at Shishomukh in the Chittagong Hill Tracts	2,000	
		5,000
General Administration—		
Temporary establishment in the Bengali Translator's office ...	1,200	
Purchase of typewriter for the Bengal Librarian	400	
Purchase of typewriters for the offices of the Divisional Commissioners ...	1,085	
		2,685
Courts of Law—		
Preservation of memorial portraits, High Court	2,000	
Temporary establishment for Public Prosecutor, Calcutta	1,128	
Purchase of typewriter for Presidency Magistrate's Court ...	400	
		3,528

	Rs.	Rs.
Jails—		
Pay of travelling auditor and his peon and travelling allowance ...	2,896	
Purchase of a typewriter for Inspector-General's Tour office ...	400	
Purchase of blankets for undertrial prisoners	4,241	
		7,537
Police—		
Purchase of a typewriter for the Criminal Investigation Department ...	368	
Provision for replacing four unserviceable typewriters for District Offices	1,500	
Supply of first kit, etc., for the reconstitution of town police, Rampur-Boalia	488	
		2,356
Medical—		
Temporary establishment for the Cholera Ward of Campbell Hospital	836	
Purchase of an epidiascope ...	1,500	
		2,336
Political—		
Provision for settling the boundary along the Mechi		1,000
Agriculture—		
Temporary establishment for jute forecast work and their travelling allowances		4,300
Scientific and Miscellaneous Departments—		
Provision for Secretariat Clerkship examination		800
Civil Works in charge of Civil Officers—		
Purchase of two new ferry boats for Mymensingh Sadar and one for Jamalpore	2,004	
Repairs of ferry ghats, Ranaghat, Basirhat and Baduria	1,225	
Purchase of a new iron ferry boat for Gauri ghat	1,800	
Repairs of three cattle boats in Midnapore	800	
		5,829

(*b*) RECURRING CHARGES.

Land Revenue—		
Local allowance to the establishment of Chittagong Hill Tracts ...	2,500	
Revision of elephant establishment of the Deputy Commissioner of Jalpaiguri	480	
Local allowance of the Personal Assistant to the Director of Land Records	1,200	
		4,180

General Administration—

	Rs.	Rs.
Increase of pay of the Auditor for the Calcutta Improvement Trust ...	600	
Revision of establishment of Private Secretary to Governor	1,704	
Revision of establishment of Military Secretary to Governor	2,276	
Daily allowance of the Indian Aide-de-Camp	750	
Increase of salary of the Chief Secretary to Government ...	4,800	
Increase of establishment for the Commerce Branch of the Secretariat	3,000	
Lump provision for revision of the establishment of the Board of Revenue	2,500	
Revision of elephant establishment of the Commissioner of the Rajshahi Division	672	
		16,302

Courts of Law—

One shorthand-writer for High Court ...	1,800	
Pay of Additional Public Prosecutor, Hooghly	600	
Additional grant for contingencies of Jorabagan and Kyd Street Police Courts	3,000	
Provision for rewards for Arms Act cases	6,360	
Provision for rewards for arrest of armed and unarmed dacoits ...	2,000	
		13,760

Jails—

Pay of Deputy Superintendent, Dacca Central Jail	3,000	
Pay of Mechanic Mistri, Dacca Central Jail	720	
Pay of Electric Mistri and Blacksmith, Dacca Central Jail	780	
Grant of Terai allowance to the warders of the Darjeeling district ...	1,080	
		5,580

Police—

Allowance to steno-typist of the office of the Commissioner of Police, Calcutta	480	
Pay of two driver mechanics for the motor prison van	1,420	
Staff for the new Police Hospital, Chinsura	2,260	
Feed and keep of four buffaloes at Sarda	480	
Cash guard for Eastern Bengal State Railway, Sealdah	3,000	
Reconstitution of the town police, Rampur-Boalia	1,911	
Staff for Sara-Serajganj Railway ...	1,014	
Pay of lascars for 4 floating quarters for Inspectors of River Police ...	1,440	
Additional grant for Country Stationery	5,000	
Appointment of a jamadar mahout for the Deputy Commissioner of Jalpaiguri ...	600	
Allowance to Military Assistant Surgeon and Civil Assistant Surgeon of the Police Training College for teaching Medical Jurisprudence and First Aid	720	

	Rs.	Rs.
Police—concluded.		
Rent of telephone connection between Barrackpore Police exchange and police-stations at Naihati, Jagatdal, etc.	1,280	
Subsidy to the Military Police band ...	2,400	
		22,005
Ports and Pilotage—		
Allowance to surveyors for carrying out periodical examination of Government vessels in Calcutta	2,160	
Allowance to surveyors for carrying out periodical examination of Government vessels at Chittagong	720	
		2,880
Education—		
Conveyance allowance of Director of Public Instruction	1,200	
Appointment of Inspecting Maulvies	1,848	
Appointment of female attendants for Inspectresses	3,040	
Appointment of shorthand typist for the Presidency College	900	
Larger grant for teaching music in Dow Hill School	1,048	
Rent for "Jims lodge" occupied by the Master of Cookery Class, Dow Hill School	1,200	
Cost of Cookery Class, Dow Hill School	1,680	
		10,916
Medical—		
Provision for revision of establishment of General Hospital ...	1,000	
Appointment of an additional Resident Sub-Assistant Surgeon, Campbell Hospital	780	
Appointment of Pathologist, House Medical Officer and Annesthetist of Sambhunath Pandit Hospital ...	3,000	
Pathological laboratory and other expenses of Sambhunath Pandit Hospital	1,700	
Lady Superintendent of Swarnamoyee Hostel	1,800	
Provision for revision of establishment of the Medical College	2,052	
		10,332
Political—		
Additional clerk for the Political Agent		480
Agriculture—		
Appointment of a District Agricultural Officer	1,200	
Appointment of additional agricultural supervisors	4,800	
Appointment of three additional laboratory assistants	4,500	
Appointment of five clerks for agricultural supervisors	1,800	
Establishment for the second Deputy Director of Agriculture	1,284	

	Rs.	Rs.
Agriculture—concluded.		
Additional clerk for the Rangpur Dairy Farm	360	
Additional establishment for Seed Stores	600	
Additional establishment for Sericultural Nurseries	4,000	
Grant for Co-operative Journal ...	1,200	
		19,744
Stationery and Printing—		
Personal allowance of the Manager, Darjeeling Branch Press		600
Miscellaneous—		
Grant to the Lady Minto Nursing Association, Chittagong		1,500

12. Appendix C shows the transactions of District Boards and District Road Fund, Darjeeling. This statement does not form any part of the Provincial Budget, which is annexed thereto for convenience of reference.

PART II.—Detailed remarks on the Budget for 1915-16.

RECEIPTS.

13. *Land Revenue.*—The total collections in 1913-14 amounted to Rs. 2,80,28,537, and the estimate for 1915-16 as passed by the Government of India is Rs. 2,91,49,000 against Rs. 2,84,80,000, the revised estimate for1914-15. The estimate includes Rs. 17,92,000 for recoveries of Survey and Settlement charges against Rs. 15,58,000, the revised estimate for 1914-15.

The estimated Provincial share of Land Revenue is calculated as follows :—

	Estimate, 1914-15.	Revised estimate, 1914-15.	Estimate, 1915-16.
	Rs.	Rs.	Rs.
Gross Land Revenue ...	2,96,64,000	2,84,80,000	2,91,49,000
Deduct—Estimated collections from Government Estates (wholly Provincial) ...	47,00,000	40,50,000	44,37,000
Deduct—Recoveries of cost of maintenance of boundary pillars (wholly Provincial)	2,000	2,000	.....
Deduct—Recoveries of Survey and Settlement charges (wholly Imperial) ...	20,24,000	15,58,000	17,92,000
Total Deduction ...	67,26,000	56,10,000	62,29,000
Net amount divisible between Imperial and Provincial revenues	2,29,38,000	2,28,70,000	2,29,20,000
Provincial share, one-half ...	1,14,69,000	1,14,35,000	1,14,60,000
Add—Collections from Government Estates (wholly Provincial)	47,00,000	40,50,000	44,37,000
Add—Recoveries of cost of maintenance of boundary pillars (wholly Provincial)	2,000	2,000	.....
Total Provincial receipts	1,61,71,000	1,54,87,000	1,58,97,000

14. *Stamps.*—The revenue from Stamps for 1914-15 was estimated at Rs. 2,23,00,000. The actuals in 1913-14 amounted to Rs. 2,19,10,831, and the collections in the first eleven months of 1914-15 show a decrease of Rs. 14,54,000 as compared with the actuals of the corresponding period of the preceding year. The receipts under this head show improvement up to the end of July 1914, but steadily declined from August, owing to dislocation of business and trade caused by the war. Some decrease is also anticipated in the last month and the revised estimate for 1914-15 has been passed for Rs. 2,02,00,000. It is anticipated that the decrease will not continue in 1915-16, but there might be a small increase of one lakh and the budget for that year has been placed at Rs. 2,03,00,000. The Provincial share is one-half and amounts to Rs. 1,01,00,000 for 1914-15 and Rs. 1,01,50,000 for 1915-16.

15. *Excise.*—The budget estimate of the total revenue under this head for 1914-15 was placed by the Government of India at Rs. 1,58,00,000. The actuals of 1913-14 amounted to Rs. 1,53,88,578, and those of the first ten months of 1914-15 show a small increase of Rs. 1,82,000 only over the actuals of the corresponding period of the preceding year. The present crisis has affected consumption in the chief jute-growing districts and the revised estimate for 1914-15 has been passed for Rs. 1,55,00,000; and allowing for a progressive increase of 5 lakhs, the estimate for 1915-16 has been placed at Rs. 1,60,00,000. The treasury price of opium will be raised to Rs. 40 per seer from 1st April 1915, and the duty on ganja will be raised from Rs. 15 to Rs. 20. On the other hand, owing to the rise in price of opium and to the war, a large decrease in consumption is anticipated. The receipts under this head are wholly Provincial.

16. *Provincial Rates.*—The collections from the Public Works Cess are now being surrendered to District Boards. Under General Rates for the management of Private Estates, the estimate of receipts for 1915-16 is Rs. 1,10,000, which is the same as the revised estimate for 1914-15. The actuals of 1913-14, which included collections of arrears, were Rs. 1,31,340.

17. *Assessed Taxes.*—The budget estimate of receipts from Income-tax for 1914-15 was Rs. 61,00,000. The actual collections in 1913-14 amounted to Rs. 66,37,916 and collections in the first eleven months of the year 1914-15 show an increase of Rs. 4,26,000 over those of the corresponding period of last year. The increase is attributed to the favourable trade conditions of 1913-14, which swelled the profits of some of the coal and jute companies and many of the banks. The revised estimate for 1914-15 has been passed for Rs. 69,00,000. Owing to the war in Europe the conditions of trade are now unfavourable, and the profits of bankers and industrial concerns will be greatly affected during 1914-15. As the assessment for 1915-16 will be based on the profits of 1914-15, the estimate for that year has been placed at a reduced sum of Rs. 61,00,000. The Provincial share is one-half and amounts to Rs. 34,50,000 and Rs. 30,50,000 respectively.

18. *Forests.*—The total receipts under this head for 1914-15 were estimated at Rs. 16,00,000 against Rs. 16,16,111, the actuals of 1913-14. The collections in the first eleven months of 1914-15 show a decrease of Rs. 2,69,000 as compared with those of the corresponding period of last year. The sales of timber have declined owing to the difficulty experienced in financing the timber trade and to a diminution of the purchasing power of jute cultivators who are large customers for *sâl*, and the revised estimate for 1914-15 has been placed at Rs. 13,10,000. Allowing for an increase of Rs. 1,40,000 in 1915-16, the estimate has been passed for Rs. 14,50,000. The Conservator anticipates a substantial increase in 1915-16.

19. *Registration.*—The budget estimate for 1914-15 was Rs. 20,50,000 against Rs. 20,16,144, the actuals of 1913-14. The actual collections in the first nine months of the year 1914-15 amounted to Rs. 12,69,000 and for the remaining three months of the year the receipts have been taken at Rs. 5,31,000 and the revised estimate has been placed at Rs. 18,00,000. The revenue under this head underwent considerable fluctuations up to August

1914, and has since that month declined steadily owing to the slackness of the jute trade. Allowing for an increase of one lakh, the estimate for 1915-16 has been passed for Rs. 19,00,000.

20. *Interest.*—The estimate of loans provides for a return, in the way of interest during 1915-16, of Rs. 5,29,000 against Rs. 4,62,000 in 1914-15 as shown below :—

	Revised estimate, 1914-15.	Estimate, 1915-16.
	Rs.	Rs.
Interest on advances to cultivators, etc.	55,000	50,000
Interest on advances to Co-operative Credit Societies	3,000	2,000
Interest on drainage and embankment advances	9,000	14,000
Interest on loans to landholders ...	1,59,000	1,60,000
„ „ „ to Municipalities and District Boards, etc. ...	2,09,000	2,90,000
Miscellaneous	27,000	13,000
Total ...	4,62,000	5,29,000

The decrease under Miscellaneous is due to the payment of the interest on arrears of the Public Works Cess to the District Boards.

21. *Law and Justice—Courts of Law.*—The actuals in 1913-14 amounted to Rs. 8,42,811, while the receipts in the first nine months of 1914-15 show an increase of Rs. 9,000 over those of the corresponding period of last year. The revised estimate for 1914-15 has been placed at Rs. 8,62,000, and the estimate for 1915-16 has been passed for Rs. 9,13,000. The increase is chiefly under fees, fines and forfeitures.

22. *Jails.*—The actuals in 1913-14 amounted to Rs. 6,71,947, but the receipts in the first eight months of the year 1914-15 show an increase of Rs. 52,000 as compared with those of the corresponding period of last year, and the revised estimate for 1914-15 has been placed at Rs 7,31,000. It has been decided that two-fifths of the receipts from the sale of quinine packets should be taken under this head instead of one-fifth as before. The sale-proceeds of quinine treatment, which were credited to the head Medical, are also from 1914-15 credited to this head and to the Cinchona Department in the proportion of 2 : 3. The estimate for 1915-16 has been passed for Rs. 7,60,000.

23. *Police.*—The budget estimate for 1914-15 was Rs. 1,77,000 against Rs. 1,56,684, the actuals of 1913-14. The receipts in the first nine months of 1914-15 show an increase of Rs. 25,000 over those of the corresponding period of last year on account of larger receipts from the Motor Cycle Act, and the revised estimate for 1914-15 has been placed at Rs. 1,87,000. The estimate for 1915-16 is Rs. 1,86,000.

24. *Ports and Pilotage.*—The actuals in 1913-14 amounted to Rs. 16,76,604, while the budget estimate for 1914-15 was originally passed for Rs. 17,16,000. The actual collections in the first nine months amounted to Rs. 11,06,857 and for the last three months of the year the receipts have been taken at Rs. 4,18,143, and the revised estimate has been placed at Rs. 15,25,000. The decrease is under Pilotage receipts and is due to the reduction in the number of vessels entering and leaving the Calcutta port in consequence of the dislocation of trade caused by the war. The estimate for 1915-16 has been passed for Rs. 16,20,000 and provides for a receipt of Rs. 72,000 for the hire by the Government of India of the steamer *Guide* for station duty at Port Blair against Rs. 30,000 provided for in the revised estimate on the same account.

25. *Education.*—The actuals in 1913-14 amounted to Rs. 8,10,953, and the budget estimate for 1914-15 was Rs. 8,62,000. This has been reduced to Rs. 8,12,000 in the revised estimate with reference to the actuals of the first nine months of the current year, which amounted to Rs. 5,68,321, against Rs. 5,65,585 obtained in the corresponding period of last year. The estimate for 1915-16 has been passed for Rs. 8,86,000, and includes Rs. 24,000 from fees of the residential school for Indian boys at Hastings House, Calcutta, and Rs. 16,000 on account of fees and fines from Madrassas, which were hitherto credited to the Mohsin Fund.

26. *Medical.*—The budget estimate for 1914-15 was Rs. 3,97,000 and included Rs. 50,000 under Medicines sold by Civil Surgeons. This included the sale-proceeds of quinine treatments prepared by the Juvenile Jail and sold through the agency of Civil Surgeons, which are now readjusted by credit to the Jails and Cinchona Departments in the proportion of 2 : 3, with effect from 1914-15. Against this decrease, there was an increase under Hospital receipts and College fees, and the revised estimate has been placed at Rs. 3,75,000. The budget for 1915-16 has been passed for Rs. 3,80,000, and includes larger receipts from college and school fees.

27. *Agriculture.*—Under the orders of the Government of India the head Scientific and other Minor Departments has now been divided into two heads —(*A*) Agriculture, which includes the items, Veterinary and Stallion receipts ; Agriculture, Botanical and other gardens, and receipts on account of public exhibitions and fairs, while the other items have been classified under (*B*) Scientific and Miscellaneous Departments. The budget estimate for 1914-15 under Agriculture was Rs. 85,000, but this has been reduced to Rs. 78,000 in the revised estimate, the actuals of 1913-14 having been Rs. 78,756. The estimate for 1915-16 has been passed for Rs. 82,000 and includes larger receipts from the Veterinary Department.

28. *Scientific and Miscellaneous Departments.*—The budget estimate for 1914-15 was Rs. 1,87,000 against Rs. 1,98,925, the actuals of 1913-14. The actuals in the first eight months of 1914-15 amounted to Rs. 4,10,000 (of which Rs. 3,73,000 represented the sale-proceeds of cinchona and its products against Rs. 1,50,000, the estimate for the whole year). This special increase is due to the credit of three-fifths of the sale-proceeds of quinine treatments sold through the agency of Civil Surgeons and to the large sale of quinine sulphate, of which a large stock was laid in, in 1912-13. The increase is also partly due to the credit of fees for registration of Joint Stock Companies, which were hitherto credited to the head Registration. The revised estimate for 1914-15 has been placed at Rs. 4,30,000, but as such large receipts may not continue in 1915-16, the estimate under this head has been passed for Rs. 3,53,000, providing for Rs. 3,00,000 as receipts from cinchona, against Rs. 3,71,000 anticipated in 1914-15.

29. *Receipts in aid of Superannuation.*—The budget estimate for 1914-15 was Rs. 39,000, but in the revised estimate this has been raised to Rs. 42,000 in view of the actual collections in the first nine months of the year, showing an increase of Rs. 3,500. The estimate for 1915-16 has however been passed for Rs. 40,000.

30. *Stationery and Printing.*—The estimate for 1914-15 was Rs. 1,20,000 against Rs. 1,37,862, the actuals of 1913-14, but in the revised estimate this has been raised to Rs. 1,56,000 in view of the actual collections in the first nine months of the year. The increase is attributed to the sale of waste-paper and unserviceable materials from the Dacca Jail Press on its removal to Gaya. The estimate for 1915-16 has been placed at Rs. 1,32,000.

31. *Miscelllaneous.*—The receipts for 1914-15 were estimated at Rs. 5,92,000 against Rs. 7,68,760, the actuals of 1913-14, which included Rs. 6,01,162 from unclaimed deposits. The budget estimate under this sub-head was Rs. 4,80,000, but in the revised estimate it has been raised to Rs. 5,55,000, and the total receipts to Rs. 6,89,000. The estimate for 1915-16 has been placed at Rs. 6,90,000 and includes Rs. 5,80,000 for unclaimed deposits.

32. *Irrigation, Major Works (Direct Receipts.)*—The budget estimate for 1914-15 was Rs. 2,67,000 against Rs. 2,46,579, the actuals of 1913-14. The actual collections in the first ten months of 1914-15 show a decrease of Rs. 24,000 and the revised estimate has been placed at Rs. 2,40,000. The decrease is due to restricted traffic on account of the silted condition of the Hijili Tidal Canal and smaller export of rice through the Midnapore Canal. The revised estimate has been repeated for the budget for 1915-16. The Provincial share is one-half and amounts to Rs. 1,20,000 for both the years.

33. *Irrigation, Minor Works and Navigation in charge of the Public Works Department.*—The budget estimate for 1914-15 was Rs. 6,10,000 against Rs. 5,65,040, the actuals of 1913-14. The actual collections in the first nine months of 1914-15 show a decrease of Rs. 27,000 and the revised estimate for the year has been placed at Rs. 5,24,000. The decrease is chiefly due to stoppage of jute traffic in the Calcutta and Eastern Canals and Madaripur Bhil route, as well as smaller receipts from tollage on steamers in the latter, also for smaller collections from water-rate in the Eden Canal. The Magra Hât Drainage is now complete and increased receipts are expected from this canal, and the estimate for 1915-16 has been placed at Rs. 5,70,000. The Provincial share is one-half and amounts to Rs. 2,62,000 in 1914-15 and to Rs. 2,85,000 in 1915-16.

34. *Civil Works in charge of the Public Works Department.*—The budget estimate for 1914-15 was Rs. 3,85,000 against Rs. 4,34,258, the actuals of 1913-14. The actuals of the first nine months of 1914-15 show an increase of Rs. 35,000 and the revised estimate has been passed for Rs. 4,70,000. The increase is due to the growth of receipts from rent of Government buildings and larger sale-proceeds of buildings. The estimate for 1915-16 has been placed at Rs. 4,25,000.

35. *Transfer between Imperial and Provincial.*—This is a new head opened under the orders of the Government of India to show the net assignments to or from Provincial Revenues in place of the major head "Land Revenue—Adjustments" which was included under the major head of Land Revenue. The estimate includes the following transfers from Imperial Revenues :—

	Rs.
Contribution for Famine Relief Scheme	60,000
Grant to the Calcutta Improvement Trust for 60 years ...	1,50,000
Recurring assignment in connection with remission of appropriations from Public Works Cess	24,93,000
Recurring grant for Sanitation	5,00,000
Contribution to meet charges of Lieutenant-Colonel Sutherland's deputation for serological enquiry ...	35,000
Grant of one-half of the salaries of Health Officers in municipalities	39,000
Contribution to meet the cost of Deputy Sanitary Commissioners	19,000
Recurring assignment for the Belgachia Veterinary College ...	30,000
Recurring assignment for provincialisation of salaries of Civil Veterinary Department	29,000
Contribution from Bihar and Orissa in connection with Fishery Department	9,000
Recurring grant for Dacca University	45,000
Non-recurring grant for Dacca University for five years from 1914-15	1,00,000
Recurring grant for popular education	9,25,000
Recurring grant for aided English Secondary Schools ...	1,50,000
Recurring grant to the Church Missionary Society College, Calcutta	6,000

	Rs.
Recurring grant for the extension of education among poorer classes of the domiciled community	40,000
Recurring grant for the improvement of female education ...	30,000
Recurring grant for the development of the work of the Calcutta University	65,000
Recurring grant for education	13,20,000
Further recurring grant for education	1,50,000
Assignment in connection with Scientific Research of Dr. J. C. Bose	9,000
Assignment for the cost of forms, etc., for the Assam Administration	1,05,000
Assignment for grant to the Chittagong Port Fund for 5 years from 1913-14	75,000
Recurring assignment for recovery claims of the office of the Agent, Government Consignments	11,000
Contribution for recovery of cost of transmission of records by revised procedure introduced by the Court Fees Act ...	6,000
Recurring assignment for pensions of title-holders ...	3,000
Recurring assignment for remission of certain recoveries from local bodies	26,000
Recurring grant for the amalgamation of the clerical establishment of the Art Section of the Indian Museum with the Calcutta School of Art	1,000
Assignment for Traffic Registration Office, Bhairab Bazar ...	1,000
Contribution from Bihar and Orissa Government towards pay of Electrical staff	8,000
Total . .	64,40,000

The estimate also includes the following transfers from Provincial to Imperial Revenues :—

	Rs.
Recurring fixed adjustment under the terms of the Settlement	7,28,000
Recurring grant to Bihar and Orissa Government for grants to Colleges	21,000
Recurring grant to Bihar and Orissa for law charges formerly paid by this Government	15,000
Recurring adjustment for No. 9, Hare Street	9,000
Total ...	7,73,000

The net assignment from Imperial Revenues is Rs. 64,40,000 — 7,73,000 =Rs. 56,67,000.

EXPENDITURE.

36. *Refunds and Drawbacks.*—The total Provincial expenditure in 1915-16 is estimated at Rs. 1,41,000, against Rs. 1,35,000, the Budget estimate for 1914-15, and Rs. 1,35,656, the actuals of 1913-14. The estimates under this head are based, as usual, on the average actuals of the previous three years, excluding special payments. The actuals of 1911-12 included a special payment of Rs. 6,000 under Land Revenue for an erroneous credit given in 1910-11 for cost of maps, and those of 1912-13 a special payment of of Rs. 5,000 under Stamps. The revised estimate for 1914-15 has been placed at Rs. 1,64,000 and includes special payments of Rs. 12,000 for license fees under Excise in Darjeeling, and of Rs. 8,000 for refund of Income-tax to a Russian Trading Company.

37. *Assignments and Compensations.*—The budget estimate for 1914-15 was Rs. 43,000, but this has been reduced to Rs. 32,000 in the revised estimate owing to smaller payments of Malikana. The estimate for 1915-16 is Rs. 42 000 which provides for actual claims.

38. *Land Revenue.*—The total provincial expenditure for 1915-16 is estimated at Rs. 36,66,000, against Rs. 35,75,000, the revised, and Rs. 35,33,000, the Budget estimate for 1914-15 as shown below :—

	1914-15.		1915-16.
	Budget.	Revised.	Budget.
	Rs.	Rs.	Rs.
(1) Charges of District Administration ...	27,01,000	28,60,000	28,48,000
(2) Charges on account of Land Revenue collections	10,000	17,000	24,000
(3) Management of Government Estates ...	5,68,000	4,58,000	5,28,000
(4) Survey and Settlement...	2,13,000	1,81,000	2,00,000
(5) Land Records ...	41,000	59,000	66,000
Total ...	35,33,000	35,75,000	36,66,000

The estimate under (1) provides for larger grant under salaries of Magistrates, etc., as no leave will ordinarily be given to the Indian Civil Service Officers during the war, for the continued operation of the temporary time-scale rate of minimum pay recently sanctioned for members of the service, for increased grant for travelling allowances of officers, for diet and travelling allowances to witnesses, and for remuneration to copyists. The increase in the revised is due to additional expenditure under Salaries owing to the recall of Indian Civil Service Officers from leave. The decrease in the revised estimate under (3) is due to lapse of provision for improvements in Government estates.

39. *Stamps.*—The estimate for 1914-15 was Rs. 7,52,000, but in view of the decrease under receipts and consequent smaller payments of discount and the favourable terms for the supply of stamp paper, the revised estimate has been reduced to Rs. 5,51,000. The Controller of Stamps and Stationery has reported that under the new agreement with the contractors for the supply of stamp paper, the provision of some of the items have been reduced by 50 per cent., and that the cost of demy paper has also been much reduced. The budget for 1915-16 has been passed for Rs. 6,05,000 and follows the anticipated increase under receipts. The charges of this department are divided equally between the Imperial and Provincial revenues and the Provincial share amounts to Rs. 2,76,000 and Rs. 3,03,000, respectively.

40. *Excise.*—The estimate for 1914-15 was Rs. 8,77,000, but in the revised estimate this has been reduced to Rs. 7,41,000 as the grant for the reorganization of the department will not be fully utilized, and out of the sum of Rs. 50,000 for the construction of launches, Rs. 20,000 only will probably be spent. The budget for 1915-16 is Rs. 8,02,000 and includes 1½ lakhs for the reorganization of the department, Rs. 20,000 for the construction of boats and launches, and Rs. 5,000 for the construction of quarters.

41. *Provincial Rates.*—The cost of collections of the cesses and the valuation and revaluation charges are debited in the first instance to the head "3—Land Revenue—Charges of District Administration," but ultimately recovered from District Boards and the recoveries, including pension contributions, are taken in reduction of expenditure under that head.

42. *Assessed Taxes.*—The estimate for 1914-15 was Rs. 1,51,000, but in the revised estimate this has been raised to Rs. 1,54,000 owing to higher grade pay of the Deputy Collector and to the payment of leave allowances to Assessors in Calcutta. The budget for 1915-16 is Rs. 1,52,000. The Provincial share is one-half and amounts to Rs. 77,000 and Rs. 76,000, respectively.

43. *Forests.*—The estimate for 1914-15 was Rs. 7,27,000, but in the revised estimate this has been reduced to Rs. 6,84,000 with reference to the actuals of the first nine months of the year. The decrease is due to the provision for new boilers of the launches *Hawk* and *Helen Grey* not having been utilized. The provision for the construction of certain roads also has not been utilized in full. The budget for 1915-16 amounts to Rs. 6,66,000 and includes provision for the supply of new boilers referred to above and for the anticipated return of senior officers from leave. The decrease in 1915-16 is due to exclusion of special expenditure on roads and buildings.

44. *Registration.*—The estimate for 1914-15 was Rs. 11,99,000, but in the revised estimate this has been reduced to Rs. 11,51,000 owing to the non-utilization of the lump provision for revision of the cadre of District Sub-Registrars, and the establishment in District Offices, and to the transfer of the provision for the new Registrar of Joint Stock Companies to "26B—Scientific and Miscellaneous Departments." The estimate for 1915-16 is Rs. 11,23,000, and does not provide for revision of establishment.

45. *Interest on Ordinary Debt.*—This is interest payable from the Provincial revenues to the Imperial revenues on the amount advanced by the latter to the Local Government for loans to cultivators, under the Agriculturists' Loans and Land Improvements Loans Acts, for advances to Co-operative Societies, for advances on drainage and embankment schemes, for loans to notabilities and to municipalities and other public corporations (excluding Presidency Corporations).

46. *General Administration.*—The estimate for 1914-15 was Rs. 23,53,000, but in the revised estimate this has been raised to Rs. 24,08,000. The increase is partly under staff and household of the Governor, owing to the increased charges on account of establishment, travelling allowances and contingencies, for the separation of the offices of the Private Secretary to Governor and Military Secretary to Governor, and partly under Civil Secretariat, chiefly for the charges on account of officers on special duty on the recall of Indian Civil Service Officers from leave. The estimate for 1915-16 is Rs. 23,74,000 and generally follows the budget for 1914-15 with additions under staff and household for the reasons given above, and under Civil Secretariat for increase of salary of the Chief Secretary and increased establishment sanctioned for the Education and Commerce branches for increase of work.

47. *Law and Justice—Courts of Law.*—The estimate for 1914-15 was Rs. 99,53,000, but in the revised estimate this has been raised to Rs. 1,03,04,000 with reference to the actuals of the first nine months of the year. The increase is chiefly under Law Officers owing to larger payment of pleaders' fees in connection with the several political cases and partly under Civil and Sessions Courts, owing to arrear payments on account of revision of the Subordinate Judicial Service sanctioned towards the close of 1913-14, and partly under Criminal Courts owing to recall of Indian Civil Service Officers from leave as explained under "3—Land Revenue." The estimate for 1915-16 is Rs. 1,01,24,000. It includes full provision for the sanctioned number of High Court Judges, Inspector of Judicial Offices, Registrar of Insolvency, and Additional Sub-Deputy Collectors for appointment as Circle Officers, larger provision for fees to pleaders in criminal and civil suits in the mufassal, larger grants for rates and taxes and contingencies of the Presidency Magistrates' Courts owing to the division of Courts in three places, and for the payment of rewards in Arms Act cases, and for the arrest of both armed and unarmed dacoits.

48. *Jails.*—The estimate for 1914-15 was Rs. 20,76,000, but the actuals in 1913-14 amounted to Rs. 22,62,882, and the revised estimate for 1914-15 has been raised to Rs. 23,78,000 with reference to the actuals of the first eight months of the year. The increase is chiefly due to larger dietary charges and a larger outlay on the purchase of raw materials. The estimate for 1915-16 is Rs. 21,95,000. The decrease is due to small provision for dietary charges and purchase of raw materials as compared with the figures for the revised estimates, but larger than the budget grant for 1914-15.

49. *Police.*—The following table shows the figures under this head—

HEADS.	Actuals, 1913-14.	1914-15.		Estimate, 1915-16.
		Budget.	Revised.	
	Rs.	Rs.	Rs.	Rs.
Presidency Police ...	15,95,085	17,23,000	17,08,000	17,45,000
Superintendence ...	3,15,607	2,62,000	2,85,000	2,34,000
Criminal Investigation Department ...	4,78,209	4,95,000	5,56,000	5,31,000
District Executive Force	64,64,986	80,74,000	72,21,000	73,87,000
Village Police ...	34,020	30,000	5,000	8,000
Special „ ...	2,52,748	2,42,000	2,56,000	3,01,000
Railway „ ...	3,26,214	3,19,000	3,46,000	3,25,000
Cattle-pounds ...	236	250	500	250
Refunds	3,976	2,750	2,500	3,750
Lump deduction ...	.....	—2,50,000	.....	.....
Total ...	94,71,081	1,08,98,000	1,03,80,000	1,05,35,000

The revised estimate for 1914-15 has been framed with reference to the actuals of the first eight months of the year. The decrease is chiefly due to partial utilization of the lump provisions for additional police and re-organization of the subordinate police in the Eastern Bengal districts and to savings in the allotment for river police. The estimate for 1915-16, is Rs. 1,05,35,000 and includes :—

	Rs.
Presidency Police—	
Increased staff for registration of motor vehicles	8,580
Increased staff for Barabazar Thana	11,420
District Police—	
Revision of boat establishment in Eastern-Bengal districts	49,000
Appointment of Second Personal Assistant of the Inspector-General of Police	20,000
Re-organization of the Subordinate Police of Eastern-Bengal districts	10,000
Re-organization of the River Police	40,222
Non-recurring expenditure from Imperial grants for re-organization and River Police, viz., for launches and buildings, etc.	4,00,000
Crew for the new launch for the Assistant Superintendent of Police, Munshiganj ...	4,000
Staff for new Police Hospital, Chinsura ...	2,260
Re-constitution of Town Police, Rampur-Boalia ...	2,399
Increase of staff at Dhanbaid Railway Police ...	1,448
Increased staff for division of East Indian Railway Jurisdiction	6,618
Armed Police, Pabna, Malda and Bogra ...	9,384
Head-quarters treasury guards	5,692

50. *Ports and Pilotage.*—The estimate for 1914-15 was Rs. 15,39,000, but in the revised this has been reduced to Rs. 13,74,000, owing to smaller payments to the pilots due to the partial suspension of trade owing to the war and to the lapse of the provision of Rs. 75,000 for grant to the Chittagong Port Fund for a grab dredger which was not sanctioned. The estimate for 1915-16 is Rs. 14,76,000, and provision has been made for normal expenditure of the department with reference to requirements. It includes the Government grant of Rs. 1,50,000 to the Chittagong Port Fund.

51. *Education.*—The total Provincial expenditure in 1914-15 was estimated at Rs. 1,45,43,000, but in the revised estimate this has been reduced to Rs. 85,23,000 with reference to the actual charges in the first ten

months of the year. The decrease is chiefly due to savings in the grants from Imperial Revenues which were not fully utilised. During the year the Government of India sanctioned an additional non-recurring grant of one lakh for five years for the Dacca University and a non-recurring grant of 10 lakhs for the Calcutta University for hostels, which have not been utilised. The budget grant for 1915-16 is Rs. 1,05,62,000, and is thus compared with the actuals of the past three years.

HEADS.	ACTUALS.			1914-15.		1915-16.
	1911-12.	1912-13	1913-14.	Budget.	Revised.	Budget.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
University	66,028	5,15,000	1,18,500	1,20,000	1,20,000	1,15,000
Direction	2,17,189	1,78,080	1,51,032	1,67,000	1,62,000	1,58,000
Inspection	8,04,480	7,82,598	7,83,208	7,89,000	9,05,000	8,00,000
Government Colleges, General ...	8,17,976	8,50,209	8,55,924	8,99,000	9,82,000	9,12,000
Government Colleges, Professional	3,35,128	4,00,575	3,57,324	3,72,000	3,60,000	3,54,000
Government Schools, General ...	14,38,548	19,81,325	22,81,411	11,73,000	20,59,000	11,97,000
Ditto, Special ...	5,75,620	5,98,433	5,78,827	6,88,000	6,09,000	6,09,000
Grants-in-aid	14,28,094	17,24,594	20,99,939	15,06,000	27,53,000	15,06,000
Scholarships	2,19,049	2,24,400	2,41,638	2,44,000	2,46,000	2,44,000
Miscellaneous	2,17,307	1,20,518	6,42,200	1,40,000	3,25,000	1,44,000
Refunds	2,454	1,097	2,512	2,000	2,000	3,000
Lump provision for non-recurring expenditure ...	...	...	...	5,11,000	...	...
Lump provision for hostels outside Calcutta and Dacca ...	...	...	...	2,17,000	...	8,00,000
Lump provision for hostels in Calcutta	...	...	...	8,70,000	...	
Expenditure from the non-recurring assignment of 75 lakhs...	...	...	...	30,00,000	...	
Lump provision for improving popular education ...	...	...	...	71,72,000	...	9,25,000
Lump provision for regrant of savings of 1912-13 ...	...	...	...			...
Lump provision for secondary education	...	...	...	1,28,000	...	1,50,000
Lump provision for female education (recurring) ...	...	...	...	30,000	...	30,000
Expenditure of the recurring grant	...	...	...	25,20,000	...	13,20,000
Further recurring grant ...	...	...	...	1,50,000	...	1,50,000
Dacca University and hostels (non-recurring)	...	...	...	3,00,000	...	1,00,000
Dacca University and hostels (recurring)	...	...	...	45,000	...	45,000
Calcutta University for hostels (non-recurring)	...	...	...	...	...	10,00,000
Lump deduction	...	...	...	—5,00,000	...	...
Total ...	61,21,873	73,76,829	81,12,515	1,45,43,000	85,23,000	1,05,62,000

The budget for 1915-16 includes the following items of expenditure :—

	Rs.
Assistant Professor for Philosophy, Presidency College	4,800
Shorthand-typist, Presidency College	900
Higher pay for the Lady Principal, Bethune College	2,400
Female attendants for Inspectress and Assistant Inspectress of Schools	3,040
Remuneration of authors and publishers in connection with the preparation of Urdu Readers for girls	2,000
Non-recurring grant for Dacca University recently sanctioned by the Government of India ...	1,00,000
Non-recurring expenditure out of the Imperial grants for past years (details not settled) ...	4,00,000
Non-recurring expenditure out of the Imperial grants for past years in connection with the Calcutta University Institute and the Baker hostel ...	4,00,000
Grant to the Calcutta University for Hostels ...	10,00,000
Cost of Cookery class, Dow Hill School	1,680

The Imperial grants are likely to be expended in 1914-15, thus :—

	Budget grant.	Amount likely to be spent during 1914-15.		Total probable expenditure.
		Under Education.	Under "45—C. W. (P. W. D.)"	
Non-recurring.	Rs.	Rs.	Rs.	Rs.
Non-recurring expenditure	5,11,000	11,000	1,23,000	1,34,000
Hostels outside Calcutta and Dacca	2,17,000	28,000	53,000	81,000
Non-recurring Imperial assignments ...	30,00,000	4,46,000	10,67,000	15,13,000
Dacca University ...	3,00,000	1,000	40,000	41,000
Hostels in Calcutta ..	8,70,000	1,15,000	1,26,000	2,41,000
Recurring.				
Dacca University ...	45,000	.....	.....	.....
Imperial assignment ...	25,20,000	4,47,000	1,05,000	5,52,000
Popular education ...	11,72,000	7,86,000	1,50,000	9,36,000
Secondary Aided Vernacular Schools ...	1,28,000	1,28,000	.....	1,28,000
Female education ...	30,000	10,000	.....	10,000
Recurring grant ...	1,50,000	60,000	.....	60,000
Total ...	89,43,000	20,32,000	16,64,000	36,96,000

52. *Medical.*—The estimate for 1914-15 was Rs. 47,81,000, but this has been reduced to Rs. 30,23,000 in the revised estimate with reference to the actuals of the first nine months of the year. The decrease is chiefly due to savings in the grant for works of sanitary improvements and also to the transfer of a portion of the grant which was made to Municipalities and District Boards to the head "45.—Civil Works in charge of Civil officers" and a portion to "45.—Civil Works in charge of the Public Works Department." The sum of Rs. 50,000 given to the Provincial Government by the Indian Research Fund for jungle-clearing was refunded to that body in 1914-15 as the amount could not be spent in the way suggested. Many of the Indian Medical Service officers have reverted to the Military Department, and this also caused some savings in expenditure. The budget for 1915-16 amounts to Rs. 36,13,000 and includes the following items :—

	Rs.
Lump grant for expenditure on Works of sanitary improvements (Imperial recurring grant) ...	5,00,000
Lump grant being the amount allowed in the Provincial settlement	4,50,000
Lump grant for Medical Relief, being the unexpended Imperial grant	20,000
Lump grant for the School of Tropical Medicine, being the unexpended Imperial grant ...	13,000
Lump grant for equipments of the school ...	50,000
Lump grant for the State Medical Faculty ...	10,000
Lump grant for the Bengal Council of Medical Registration	10,000

The grants for Presidency Hospitals are shown below :—

	Salaries.	Establishment.	Allowances.	Clothing and bedding.	Diet.	Other supplies.	Contingencies.	Total.
	Rs.	Rs.	Rs.	Rs.		Rs.	Rs.	Rs.
Medical College Hospital	50,910	19,228	200	90,000.		1,11,000	87,662	3,59,000
General Hospital ...	67,920	10,096	1,360	77,000		36,600	48,024	2,41,000
Campbell Hospital ...	14,520	27,528	11,000	36,000		18,000	33,952	1,41,000
Albert Victor Asylum for Lepers ...	5,400	3,576	180	17,000		1,200	7,644	35,000

53. *Political.*—The estimate for 1915-16 is Rs. 30,000 against Rs. 29,000, the budget estimate for 1914-15. The increase is under Miscellaneous for lump provision for demarcation of boundaries as the question of the settlement of the whole boundary along the Mechi is under consideration.

54. *Agriculture.*—The heads "Scientific and other Minor Departments" has now been divided under the orders of the Government of India into two Major heads "Agriculture" and "Scientific and Miscellaneous Departments." Under the former head Veterinary, Agriculture, Botanic and other public gardens, Bacteriology and Co-operative Societies are shown, while all the other minor heads are now shown under "Scientific and Miscellaneous Departments." The estimate under the former head for 1914-15 was Rs. 11,86,000 but in the revised estimate this has been reduced to Rs. 9,76,000 with reference to the actuals of the first nine months of the year. The decrease is chiefly under expert staff owing to lapse of the provision for extra fieldmen, under Sericulture owing to savings in the grant for experiments and large savings in the non-recurring grant for agricultural improvements. The budget for 1915-16 is Rs. 11,17,000 and includes the following items of expenditure :—

	Rs.
Cost of printing postcard forms for reporting cattle diseases	1,000
Cost of an officer under training in the Veterinary College	6,480
Cost of a Veterinary Assistant to be in charge of Government elephants in Jalpaiguri	1,400
Cost of temporary establishment for Jute forecast work	4,300
One District Agricultural Officer	1,200
Additional Supervisors	4,800
Cost of three Laboratory Assistants	4,500
Clerks for Agricultural Supervisors	1,800
Additional Fieldmen Demonstrators	6,000
Cost of two Inspectors for the Co-operative Department	2,400
Lump provision for revision of establishment for the office of the Registrar, Co-operative Societies ...	6,476

55. *Scientific and Miscellaneous Departments.*—The estimate for 1914-15 was Rs. 5,44,000, but in the revised estimate this has been reduced to Rs. 5,28,000. The decrease is chiefly owing to smaller expenditure in the Factories and Fisheries Departments and savings in the grants for Gazetteers as the work of revision has not yet been completed. The budget for 1915-16 is Rs. 5,05,000 and includes provision for Assistant Registrar of Joint-Stock Companies, Rs. 3,600 ; carp culture by Fishery Department, Rs. 2,000 ; experimental culture in Sundarbans fisheries, Rs. 2,000 ; and fishery yarn, Rs. 2,000.

56. *Superannuation.*—The charges under this head rise year after year owing to increase in the number of claims to pension. The estimate for 1914-15 was Rs. 32,31,000, but in the revised this has been raised to Rs. 32,84,000 as the allotment for the commuted value of pensions has been raised from Rs. 75,000 to Rs. 1,50,000. The estimate for 1915-16 is Rs. 34,29,000 and includes 2 lakhs for the commutation of pensions.

57. *Stationery and Printing.*—The following table shows the charges under this head :—

HEADS.	Actuals, 1913-14.	Budget estimate, 1914-15.	Revised estimate, 1914-15.	Budget estimate, 1915-16.
	Rs.	Rs.	Rs.	Rs.
Forms Department at the Presidency ...	59,712	71,000	62,000	.....
Stationery purchased in this country ...	25,965	25,000	29,000	28,000
Government Presses ...	6,36,085	6,84,000	6,00,000	6,94,000
Printing at private presses	2,505	2,000	3,000	3,000
Stationery supplied from Central Stores ...	7,58,232	6,60,000	6,60,000	6,60,000
Refunds	2,907	2,000	2,000	2,000
Total ...	14,85,406	14,44,000	13,56,000	13,87,000

The estimate for 1914-15 is Rs. 14,44,000, but in the revised estimate this has been reduced to Rs. 13,56,000, chiefly owing to the adjustment by reduction of expenditure under the head Government Presses of Rs. 69,000, being the sale-proceeds of machinery, etc., supplied by the Dacca Jail to the Gaya Jail Press. The provision for overtime allowance to the clerks of the Forms Branch was not required in 1914-15, and hence the decrease under that minor head. That branch has now been amalgamated with the Jail Press, and the charges are now included under Government Presses. The estimate for 1915-16 is Rs. 13,87,000. No provision has been made for the Dacca Jail Press which has been abolished, while Rs. 6,000 has been included for the improvement of the Confidential Section of the Secretariat Press.

58. *Miscellaneous.*—The estimate for 1914-15 is Rs. 10,81,000, but in the revised this has been reduced to Rs. 4,48,000. The reduction is due to the adjustment, under appropriate heads, of expenditure sanctioned by His Excellency from the provision for petty grants, of charges for grain compensation allowance and to the reappropriation of the reserve provision of Rs. 1,50,000 in order to meet expenditure under other heads and the savings in the allotment of Rs. 50,000 for gratuitous relief in the flooded districts. Against these transfers and savings additional charges were incurred under Special Commissions of Enquiry on account of the Port Development Committee and District Administration Committee. Special grants of Rs. 5,000, Rs. 3,000 and Rs. 2,500 have been sanctioned for the construction of a female vagrant ward within the compound of the Government Alms House, for the extension of the Calcutta Orphanage and to the Salvation Army respectively. The budget for 1915-16 is Rs. 10,16,000, and includes the following items :—

	Rs.
Allotment for petty grants by His Excellency ...	1,00,000
Ditto for payment of grain compensation allowance	4,00,000
Gratuitous relief	50,000
General reserve for unforeseen requirements ...	1,50,000
Guarantee charges for telegraph lines	10,000

59. *Irrigation Major Works (Working expenses).*—The actual expenditure in 1913-14 amounted to Rs. 2,97,789 and the estimate for 1914-15 was Rs. 2,96,000, but in the revised estimate this has been reduced to Rs. 2,58,000 with reference to the actuals for the first eight months of the year. The decrease is chiefly under "Maintenance and Repairs of the Midnapore Canal." The estimate for 1915-16 has been passed for Rs. 2,67,000. The Provincial share (one-half) amounts to Rs. 1,29,000 and Rs. 1,33,000 respectively.

60. *Irrigation—Minor Works and Navigation in charge of the Civil Department.*—The budget for 1914-15 was Rs. 8,000, but owing to the adjustment under Public Works Department of expenditure on bandalling the Ganges near Rampore-Boalia by transfer from this head the revised estimate has

been reduced to Rs. 2,000. The budget for 1915-16 has been placed at the same amount, and the Provincial share for both the years 1914-15 and 1915-16 amounts to Rs. 1,000.

61. *Irrigation—Minor Works and Navigation in charge of the Public Works Department.*—The estimate for 1914-15 was Rs. 22,38,000 against Rs. 19,24,457, the actuals of 1913-14. During the year additional grants aggregating six lakhs was sanctioned for the purchase of dredging plant required for the maintenance and improvement of waterways, but Rs. 19,250 has been placed at the disposal of the District Board of Bakarganj as Government contribution for re-excavation of the Damoda channel by the District Board. The revised estimate now stands at Rs. 27,94,000. The estimate for 1915-16 is Rs. 22,92,000, and includes the following items :—

	Rs.
Construction of an escape in the first reach of the Midnapore canal	11,000
Acquisition of land required for working the dredger *Foyers*	50,000
Second supply sluice and other works in connection with the Eden Canal	20,000
Training works in the river Ganges between Digha and Damukdia	35,000
Training works in the Dhaleswari and Burigonga rivers	60,000
Maintenance and repairs of the Mogra Hât drainage	40,000
Flood damage repairs to embankments	1,00,000
Works to mitigate the effects of the Damodar floods	35,000
Raising the Damodar left embankment	70,000
Concrete mattress protection at Diamond Harbour	70,000

The Provincial share (one-half) amounts to Rs. 13,97,000 for 1914-15 and Rs. 11,46,000 for 1915-16.

62. *Civil Works in charge of the Public Works Department.*—The estimate for 1914-15 was Rs. 89,59,000, but in the revised estimate this has been raised to Rs. 92,00,000 for expenditure of the special grants for land acquisition in connection with the David Hare Training College at Ballyganj and the Bethune College, Calcutta. The estimate for 1915-16 is Rs. 64,88,000, which is distributed thus :—

	1914-15.		1915-16.
	Budget.	Revised.	Budget.
	Rs.	Rs.	Rs.
Original works ...	55,59,000	54,86,000	28,88,000
Repairs ...	21,83,000	22,95,000	22,00,000
Establishment ...	11,47,000	12,40,000	13,50,000
Tools and plants	70,000	89,000	50,000
Stock and suspense	.....	90,000	.....
Total ...	89,59,000	92,00,000	64,88,000

The grants for repairs, establishment and tools and plants have been fixed at the lowest sum possible, and large reductions had to be made in the grant for original works. As the whole of the available money is required for works in progress, there is no money to allot for new works. Rupees 3,00,000 has been allowed to Heads of Departments for Minor Works grant against Rs. 4,25,000 for 1914-15, and the amount is distributed thus :—

	Rs.
Education	56,000
Medical	38,000
Registration	12,000
Police	38,000
Calcutta Police	12,000
Jails	30,000
Excise	8,000
Courts of Law	8,000
Commissioners of Divisions	60,000
Residences of Local Government	20,000
Public Works Reserve	18,000
Total ...	3,00,000

63. *Civil Works in charge of the Civil Department.*—The estimate for 1914-15 was Rs. 20,77,000, but in the revised estimate this has been raised to Rs. 25,79,000, partly for larger augmentation grants to District Boards but chiefly for grants for water-works and sanitation for which provision was made under "Medical." The estimate for 1915-16 amounts to Rs. 22,09,000 and includes the following :—

	Rs.
Grant to the Calcutta Improvement Trust ...	11,50,000
Special grants for feeder roads	40,000
Augmentation grant	7,30,500
Grant for the improvement of roads in Government estates	69,559
Special grants at the disposal of the Divisional Commissioners	1,00,000
Ditto ditto District Magistrates ...	52,000
Lump provision for pay of sub-overseers in connection with rural water-supply	5,000

No provision has been made under this head for grants for works of sanitary improvements which are now being provided for wholly in the Medical budget. The following are the principal items sanctioned or earmarked for the works of sanitary improvements in the year 1914-15 :—

	Rs.
Bhadreswar drainage	4,000
Jessore District Board for improvement of rural water-supply	1,415
Narainganj water-supply	1,00,000
Extension of Munshiganj water-works ...	7,200
Experiments on Calcutta sewage	47,275
For sanitary improvement of the town of Chittagong, and for the pay of the Sanitary Engineer, Chittagong Municipality	20,000
Improvement of Berhampore water-works ...	40,000
Rajbari drainage	2,639
Baruipur drainage	4,950
Hooghly-Chinsurah water-works	50,000
Kushtia drainage	3,450
Cost of employment of Sanitary Inspectors by Municipalities	2,700
English Bazar water-supply	40,000
Bakarganj water-supply	5,000
Construction of a *pacca* drain in North Barrackpore Municipality	4,000
Dacca Municipality for conservancy	7,500
Utterpara water-supply	44,815
To Panihati Municipality for constructing subsidiary drains in connection with the Bagjolla drainage scheme	7,246
To North Dum-Dum Municipality for constructing subsidiary drains in connection with the Bagjolla drainage scheme	10,435
Asansol water-supply	62,000
Contribution towards the pay of the Special officer in charge of the Conservancy Department, Dacca Municipality	840
Sanitary improvement, Gaibandha	8,000
Calcutta Corporation for the drainage of the fringe area	42,017
Chandpur water-supply	60,000
Suri drainage scheme	11,000
Nadia District Board for the preliminary survey in connection with the improvement of the rivers Bagerkhal and Jamuna	600

Bengal Provincial Revenue.

RECEIPTS.	ACTUALS.			1914-15.		1915-16
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate
1	2	3	4	5	6	7
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Opening balance ...	*	1,66,25,000	3,13,30,270	3,04,30,000	3,18,11,000	2,81,31,0
Principal Heads of Revenue—						
I—Land Revenue	1,57,27,171	1,60,64,024	1,56,99,108	1,61,71,000	1,54,87,000	1,58,9
IV—Stamps	1,00,56,288	1,03,71,927	1,09,55,416	1,11,50,000	1,01,00,000	1,01,50,0
V—Excise	1,00,41,150	1,37,59,045	1,53,88,578	1,58,00,000	1,55,00,000	1,60,00,0
VI—Provincial Rates ...	31,74,872	32,02,152	1,31,340	1,18,000	1,10,000	1,10,0
VIII—Assessed Taxes ...	26,73,534	27,75,826	33,18,958	30,50,000	34,50,000	30,50,0
IX—Forests	13,87,465	16,00,601	16,16,111	16,00,000	13,10,000	14,50,0
X—Registration ...	17,33,694	18,23,161	20,16,144	20,50,000	18,00,000	19,00,0
Total ...	4,47,94,174	4,95,96,736	4,91,25,655	4,99,39,000	4,77,57,000	4,85,57,0
XII—Interest	5,22,205	5,00,713	4,29,999	4,87,000	4,62,000	5,29,0
Receipts by Civil Department—						
XVI—Law and Justice—						
A—Courts of Law	7,60,777	8,14,901	8,42,811	8,95,000	8,62,000	9,13,0
B—Jails	8,31,424	7,03,353	6,71,947	7,23,000	7,31,000	7,60,0
XVII—Police	1,87,675	2,39,082	1,56,684	1,77,000	1,87,000	1,86,0
XVIII—Ports and Pilotage ...	16,95,556	17,52,191	16,76,604	17,16,000	15,25,000	16,20,0
XIX—Education	7,33,249	7,77,676	8,10,953	8,62,000	8,12,000	8,86,0
XX—Medical	3,62,977	4,26,733	4,20,307	3,97,000	3,75,000	3,80,0
XXIA—Agriculture	68,912	79,644	78,756	85,000	78,000	82,0
XXIB—Scientific and Miscellaneous Departments	1,68,141	1,38,287	1,98,925	1,87,000	4,30,000	3,53,0
Total ...	48,08,711	49,31,867	48,56,987	50,42,000	50,00,000	51,85,0
Miscellaneous—						
XXII—Receipts in aid of Superannuation ...	43,158	48,210	38,886	39,000	42,000	40,0
XXIII—Stationery and Printing	1 30,425	1,20,103	1,37,862	1,20,000	1,56,000	1,32,0
XXV—Miscellaneous	6,35,371	7,72,339	7,68,760	5,92,000	6,89,000	6,90,0
Total ...	8,08,954	9,40,652	9,45,508	7,51,000	8,87,000	8,62,0
Irrigation—						
XXIX—Major Works (direct receipts) ...	1,39,063	1,36,959	1,23,290	1,33,000	1,20,000	1,26,0
XXX—Minor Works and Navigation—						
By Public Works Department ...	3,34,186	3,20,105	2,82,520	3,05,000	2,62,000	2,85,0
By Civil Department ...	25,015	24,925	24,421	25,000	25,000	25,0
Total ...	4,98,264	4,81,989	4,30,231	4,63,000	4,07,000	4,30,0
Buildings and Roads—						
XXXI—Civil Works—						
By Public Works Department ...	4,62,320	3,85,036	4,34,258	3,85,000	4,70,000	4,25,0
By Civil Department ...	1,55,263	1,42,523	1,66,034	1,44,000	1,64,000	1,57,0
Total ...	6,17,583	5,27,559	6,00,292	5,29,000	6,34,000	5,82,0
Transfer between Imperial and Provincial	*	+1,46,73,885	+57,52,800	+57,84,000	+68,59,000	+56,67,0
Tota ...	5,20,49,891	7,16,53,401	6,21,41,472	6,29,95,000	6,20,06,000	6,18,07,0
GRAND TOTAL ...	.....	8,82,78,401	9,34,71,742	9,34,25,000	9,38,17,000	8,99,38,0

* The Opening balance and Transfers between Imperial and Provincial Revenues for new Bengal cannot be worked out.

Bengal Provincial Expenditure.

EXPENDITURE.	ACTUALS.			1914-15.		1915-16.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.
1	2	3	4	5	6	7
Direct demand on the Revenues—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Refunds and Drawbacks	1,55,124	1,44,035	1,35,656	1,35,000	1,64,000	1,41,000
2. Assignments and Compensations ...	37,647	50,905	27,159	43,000	32,000	42,000
3. Land Revenue	35,09,257	32,36,128	34,40,775	35,33,000	35,75,000	36,66,000
6. Stamps	3,22,507	3,53,685	3,61,566	3,76,000	2,76,000	3,03,000
7. Excise	4,73,793	5,97,657	6,25,743	8,77,000	7,41,000	8,02,000
8. Provincial Rates	50,187	39,209	.....	.....	.....	.....
10. Assessed Taxes	78,116	76,469	77,288	75,000	77,000	76,000
11. Forests	6,74,033	6,60,794	6,40,157	7,27,000	6,84,000	6,66,000
12. Registration	10,67,406	10,50,903	11,26,558	11,99,000	11,51,000	11,23,000
Total ...	63,68,070	62,09,785	64,34,902	69,65,000	67,00,000	68,19,000
13. Interest on Ordinary Debt ...	5,10,365	4,42,546	4,39,897	4,34,000	4,40,000	4,40,000
Salaries and Expenses of Civil Department—						
18. General Administration	37,35,022	25,46,712	24,29,759	23,53,000	24,08,000	23,74,000
19. Law and Justice { Courts of Law ...	1,01,44,720	96,39,400	1,00,37,547	99,53,000	1,03,04,000	1,01,24,000
19. Law and Justice { Jails ...	20,51,332	19,61,832	22,62,882	20,76,000	23,78,000	21,95,000
20. Police	87,08,211	83,99,859	94,71,081	1,08,98,000	1,03,80,000	1,05,35,000
21. Ports and Pilotage	13,27,925	12,16,009	14,28,377	15,39,000	13,74,000	14,76,000
22. Education	61,21,873	73,76,829	81,12,515	1,45,43,000	85,23,000	1,05,62,000
24. Medical	26,14,743	26,42,133	28,50,459	47,81,000	30,23,000	36,13,000
25. Political	22,622	38,976	32,975	29,000	28,000	30,000
26. Agriculture	8,71,154	7,72,137	9,06,776	11,86,000	9,76,000	11,17,000
26A. Scientific and Miscellaneous Departments	6,09,784	8,91,816	5,19,023	5,44,000	5,28,000	5,05,000
Total ...	3,62,07,386	3,54,85,703	3,80,51,394	4,79,02,000	3,99,22,000	4,25,31,000
Miscellaneous—						
29. Superannuation, etc.	27,85,637	29,25,688	31,00,288	32,31,000	32,84,000	34,29,000
30. Stationery and Printing	15,79,021	13,34,429	14,85,406	14,44,000	13,56,000	13,87,000
32. Miscellaneous	5,60,371	4,25,610	5,87,418	10,81,000	4,48,000	10,16,000
Total ...	49,25,029	46,85,727	51,73,112	57,56,000	50,88,000	58,32,000
Famine Relief and Insurance—						
36. Reduction or avoidance of Debt ...	60,000	60,000	60,000	60,000	60,000	60,000
Railways (Revenue Accounts)—						
40. Subsidised Companies—Land, etc. ...	.....	—363	579	.....	.....	.....
Total ...	60,000	59,637	60,579	60,000	60,000	60,000
Irrigation—						
42. Major Works—						
Working expenses	1,38,543	1,17,858	1,48,895	1,48,000	1,29,000	1,33,000
Interest on Debt	1,70,650	1,75,618	1,69,993	1,69,000	1,70,000	1,70,000
43. Minor Works and Navigation—						
By Public Works Department ...	7,80,399	7,68,153	9,62,228	11,19,000	13,97,000	11,46,000
By Civil Department	1,954	965	982	4,000	1,000	1,000
Total ...	10,91,546	10,62,594	12,82,098	14,40,000	16,97,000	14,50,000
Buildings and Roads—						
45. Civil Works—						
By Public Works Department ...	61,51,896	63,21,755	76,44,385	89,59,000	92,00,000	64,88,000
„ Civil Department	30,27,729	26,80,384	25,74,263	20,77,000	25,79,000	22,09,000
Total ...	91,79,625	90,02,139	1,02,18,648	1,10,36,000	1,17,79,000	86,97,000
Total Charges ...	5,83,42,021	5,69,48,131	6,16,60,630	7,35,93,000	6,56,86,000	6,58,29,000
Closing Balance ...	*	3,13,30,270	3,18,11,112	1,98,32,000	2,81,31,000	2,41,09,000
GRAND TOTAL ...		8,82,78,401	9,34,71,742	9,34,25,000	9,38,17,000	8,99,38,000
Provincial surplus, (+) or deficit (—) ...	.....	+1,47,05,270	+4,80,842	—1,05,98,000	—36,80,000	—40,22,000

* Please see remarks on the receipt side.

APPENDIX A.

Bengal Provincial Receipts, in detail of minor heads.

[Figures in columns 6 and 7 are those which have been passed by the Government of India.]

The remarks in column 8, except where otherwise specially explained, refer to difference between columns 5 and 7.

1.—Land Revenue—

Heads.	Actuals.			1914-15.		1915-16.	Remarks
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Gross Land Revenue	2,71,72,317	2,79,87,155	2,80,28,537	2,36,64,000	2,84,80,000	2,91,49,000	
Deduct collections from Government estates which are wholly Provincial ...	43,30,589	47,70,855	42,77,344	47,00,000	40,50,000	44,37,000	Decrease in the revised is due to smaller collections owing to the slackness of the jute trade and non-realization of the anticipated collections of suspensions.
Deduct recoveries of cost of maintenance of boundary marks wholly Provincial ...	.....	.....	938	2,000	2,000	.....	
Deduct recoveries of Survey and Settlement charges which are wholly Imperial	48,564	6,29,962	9,08,657	20,24,000	15,58,000	17,92,000	Decrease in the revised is attributed to collapse of the jute market in Dacca, Mymensingh and Faridpur and considerable delay in starting recovery work in Midnapore. The collections in 1915-16 are made up thus :—
							Rs.
							Midnapore 3,65,395
							Faridpur 56,658
							Dacca 5,00,000
							Mymensingh 7,00,000
							Rajshahi 3,00,000
							Lump deduction 1,30,053
							Total ... 17,92,000
Recoveries of cost of maintenance of boundary pillars	.....	.....	—55	.....	.....	.....	
Total deductions ...	43,79,153	54,00,817	51,86,884	67,26,000	56,10,000	62,29,000	
Net amount divisible between Imperial and Provincial	2,27,93,164	2,25,86,338	2,28,41,653	2,29,38,000	2,28,70,000	2,29,20,000	
Provincial share of above	1,13,96,582	1,12,93,169	1,14,20,826	1,14,69,000	1,14,35,000	1,14,60,000	
Add collections from Government estates	43,30,589	47,70,855	42,77,344	47,00,000	40,50,000	44,37,000	
Recoveries of cost of maintenance of boundary pillars	.....	.....	938	2,000	2,000	.....	
Total Provincial ...	1,57,27,171	1,60,64,024	1,56,99,108	1,61,71,000	1,54,87,000	1,58,97,000	

IV—Stamps—

Sale of general stamps	58,51,102	63,74,686	67,52,401	71,00,000	55,00,000	55,00,000	Decrease in the revised is due to dislocation of business and trade caused by the war.
Sale of court fee stamps	1,38,72,790	1,38,84,986	1,45,01,549	1,45,50,000	1,41,00,000	1,42,00,000	Decrease in the revised is due to a smaller number of cases being instituted in the courts.
Sale of plain paper to be used with court-fee stamps	3,01,012	3,10,308	3,23,073	3,25,000	3,10,000	3,10,000	
Duty on impressing documents ...	31,812	57,163	2,30,774	2,40,000	2,10,000	2,10,000	
Fines and penalties	34,765	31,923	31,707	33,000	28,000	30,000	
Miscellaneous	21,095	84,787	71,327	52,000	52,000	50,000	
Total ...	2,01,12,576	2,07,43,853	2,19,10,831	2,23,00,000	2,02,00,000	2,03,00,000	
Provincial share ...	1,00,56,288	1,03,71,927	1,09,55,416	1,11,50,000	1,01,00,000	1,01,50,000	Revised based on the actuals of eleven months.

V—Excise—

License and distillery fees for the sale of liquors and drugs—							
Foreign liquors	3,63,338	3,44,760	3,05,450	3,00,000	3,00,000	3,80,000	
Indian-made liquors excised at tariff rates	2,53,785	2,41,811	3,44,819	3,00,000	3,50,000	3,50,000	
Country spirits—							
License fees—							
Distillery							
Outstills	61,73,266	64,11,686	69,61,029	76,00,000	68,50,000	67,70,000	The present crisis has affected consumption in the chief jute-growing districts.
Still-head duty...							
Miscellaneous							
Toddy revenue	4,26,401	4,50,393	4,75,017	4,60,000	4,75,000	5,25,000	
Opium and its preparations	8,11,686	8,96,519	12,52,622	12,00,000	14,50,000	10,60,000	Owing to the rise of the treasury price of opium and the duty on ganja and in consequence of the war, a large decrease in consumption is anticipated.
Other drugs, ganga, bhang, etc. ...	16,18,373	16,32,491	18,02,202	18,00,000	19,25,000	13,65,000	
Pachwai revenue	7,77,794	8,30,129	8,46,669	8,40,000	9,00,000	9,00,000	
Total ...	1,04,24,643	1,08,07,789	1,19,87,808	1,25,00,000	1,22,50,000	1,13,50,000	
Gain on sale-proceeds of excise opium ...	14,61,000	14,79,610	14,96,547	14,85,000	14,30,000	21,10,000	Increase due to raising of the treasury price of opium to Rs. 40 per seer.
Duty on ganja	14,66,420	14,37,379	18,72,650	17,80,000	17,80,000	25,00,000	Increase of duty on ganja from Rs. 15 to Rs. 20 per seer.
Fines, confiscations, and miscellaneous ...	36,137	34,267	37,573	35,000	40,000	40,000	
GRAND TOTAL ...	1,33,88,200	1,37,59,045	1,53,88,578	1,58,00,000	1,55,00,000	1,60,00,000	
Provincial share (three-fourths in 1911-12) and whole for 1912-13	1,00,41,150	1,37,59,045	1,53,88,578	1,58,00,000	1,55,00,000	1,60,00,000	Revised based on the actuals of ten months.

VI—Provincial Rates—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Public Works Cess	30,83,495	30,96,008	.....	.....	.....	.....	The collections are being credited to District Funds.
General rates for the management to private estates	91,377	1,06,144	1,31,340	1,18,000	1,10,000	1,10,000	The fall in the price of jute has reduced the collections from Wards' Estates in 1914-15. The estimate for 1915-16 is calculated at the prescribed rates on the gross estimated income of the estates under management.
Total ...	31,74,872	32,02,152	1,31,340	1,18,000	1,10,000	1,10,000	

VIII—Assessed Taxes—

Deductions by Government from salaries and pensions, etc.	4,98,512	4,86,852	5,04,822	4,95,000	5,20,000	5,10,000	
Deductions by Government from interest on Government securities	24,009	21,192	24,052	23,000	24,000	22,000	
Deductions from salaries, etc., paid by local authorities or companies	88,367	88,660	94,440	90,000	90,000	90,000	
Income-tax on securities of local authorities or companies	1,40,809	1,43,768	1,55,151	1,47,000	1,65,000	1,60,000	
Ordinary collections	45,73,669	47,89,658	58,39,275	53,23,000	60,80,000	53,00,000	Increase in the revised is attributed to the favourable trade conditions of 1913-14, which swelled the profits of some of the coal and jute companies and many of the banks. The prevailing adverse condition of the trade will affect the profits in 1914-15, and will reduce the assessments and collections of 1915-16.
Deductions from profits of railway companies	403	.....	.....	.....	1,000	.....	
Penalties	14,194	13,448	11,790	14,000	10,000	10,000	
Miscellaneous	7,105	8,274	8,386	8,000	10,000	8,000	
Total ...	53,47,068	55,51,652	66,37,916	61,00,000	69,00,000	61,00,000	
Provincial share ...	26,73,534	27,75,826	33,18,958	30,50,000	34,50,000	30,50,000	Revised based on eleven months' actuals.

IX—Forests—

Timber and other produce removed from the forests by Government agency ...	1,51,372	1,07,835	17,940	4,000	4,000	2,000	
Timber and other produce removed from the forests by consumers or purchasers ...	11,84,132	14,41,410	15,34,682	15,50,000	12,50,000	14,00,000	The sales of timber have declined owing to difficulty experienced in 1914-15 in financing the timber trade and to a diminution of the purchasing power of jute cultivators who are large customers of *sal*. The Conservator anticipates a substantial increase in 1915-16, in expectation that arrears in exploitations due to the short demand in 1914-15 will increase the receipts.
Confiscated drift and waif wood ...	5,555	1,836	5,320	2,000	6,000	3,000	
Miscellaneous	46,406	49,520	58,169	44,000	50,000	45,000	
Total ...	13,87,465	16,00,601	16,16,111	16,00,000	13,10,000	14,50,000	Revised based on eleven months' actuals.

X—Registration—

Fees for registering documents ...	16,02 137	16,83,575	18,54,426	18,95,000	16,40,000	17,30,000	The fees for the registration of Joint Stock Companies which were credited here in previous years, are now being credited to XXI—B Scientific and Miscellaneous Depts.—Budget allows for normal increase.
Fees for copies of registered documents ...	56,826	63,164	73,930	73,000	75,000	80,000	
Miscellaneous	74,731	76,422	87,788	82,000	85,000	90,000	
Total ...	17,33,694	18,23.161	20,16,144	20,50,000	18,00,000	19,0$_{0,000}$	Revised based on nine months' actuals.

XII—Interest—

Class I.—Interest on advances to cultivators—							
On advances to cultivators under the Land Improvement Loans Act of 1883 ...	18,169	20,958	15,587	62,000	55,000	50,000	Decrease due to smaller advances against larger repayments.
On advances to cultivators under the Agriculturists' Loans Act, XXII of 1884	63,367	36,469	16,107				
On loans to Co-operative Credit Societies	1,832	1,672	3,449	3,000	3,000	2,000	
Class II.—Interest on advances under Special Laws—							
On advances under the Public Demand and Recovery Act, 1895	.....	.....	.....	.....	.....	.....	
On drainage and embankment advances ...	6,228	14,735	3,500	14,000	9,000	14,000	Based on the estimated mean balance of Loans account.
Class III.—Interest on loans to landholders, etc.	2,15,454	1,97,580	1,65,429	1,74,000	1,59,000	1,60,000	
Class IV.—Interest on loans to municipal and other public corporations (excluding Presidency Corporations)	1,88,285	2,00,145	2,01,426	2,20,000	2,09,000	2,90,000	Increase due to provision for larger advances than repayments.
Interest on Government securities ...	13,202	10,545	10,545	11,000	12,000	12,000	
Total ...	5,06,537	4,82,104	4,16,043	4,84,000	4,47,000	5,28,000	
Miscellaneous—							
Interest on arrears of Public Works Cess	14,959	13,361	11,053	...		...	
Other items	410	5,001	2,640	2,500		1,000	
Interest on zamindari embankment recoveries, etc.	299	247	263	500		300	
Total Miscellaneous ...	15,668	18,609	13,956	3,000	15,000	1,300	Increase in the revised is due to realization of interest on arrears of Public Works Cess.
Rounding ...	...	...	...	...	...	—300	
GRAND TOTAL ...	5,22,205	5,00,713	4,29,999	4,87,000	4,62,000	5,29,000	

XVIA—Law and Justice—Courts of Law—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
Sale-proceeds of unclaimed and escheated property	26,152	28,892	27,509	30,000	27,000	30,000	
Court-fees realized in cash	56,187	64,124	63,893	74,000	59,000	62,000	
General fees fines, and forfeitures ...	6,07,679	6,55,040	6,89,369	7,25,000	7,15,000	7,55,000	
Pleadership Examination fees ...	37,990	32,385	29,683	32,000	31,000	34,000	
Miscellaneous fees and fines	5,911	5,855	4,898	6,000	3,000	4,000	
Miscellaneous	26,858	28,605	27,459	28,000	27,000	28,000	
Total ...	7,60,777	8,14,901	8,42,811	8,95,000	8,62,000	9,13,000	Revised based on eight months' actuals.

XVIB—Jails—

Jails	9,287	1,356	839	1,000	1,000	1,000	
Jail manufactures	8,22,137	7,01,997	6,71,108	7,22,000	7,30,000	7,59,000	The sale-proceeds of pice packets of quinine were hitherto credited to the head Jails and Cinchona Departments in proportion of 1 : 4, which has been changed to 2 : 3 from 1914-15. The sale-proceeds of quinine treatments which were credited to the head Medical, are also being credited to this head and to the Cinchona Department in the same proportion. This explains the increase from 1914-15.
Total ...	8,31,424	7,03,353	6,71,947	7,23,000	7,31,000	7,60,000	

XVII—Police—

Cash receipts under the Arms Act ...	1,018	937	777	1,000	1,000	1,000	
Police supplied to public departments, private companies, and persons	69,816	1,13,200	14,861	20,000	25,000	18,000	
Presidency police	79,769	89,566	1,08,456	1,20,000	1,20,000	1,33,000	Increase due to larger receipts expected from the Motor Cycle Act.
Recoveries on account of village police ...	308	383	267	300	... ...	300	
Fees, fines, and forfeitures	14,153	16,880	15,332	17,000	17,000	14,600	
Miscellaneous	22,611	18,116	16,989	19,000	24,000	19,000	
Superannuation receipts	.....	.....	2	.....	.....	.....	
For rounding ...	.....	.....	.....	—300	.....	+100	
Total ...	1,87,675	2,39,082	1,56,684	1,77,000	1,87,000	1,86,000	Revised based on the actuals of the first eight months.

XVIII—Ports and Pilotage—

Sale-proceeds of vessels and stores ...	831	1,578	943	.....	1,000	1,000	
Registration and other fees { Calcutta ...	86,964	91,486	96,323	94,000	94,000	98,000	
{ Chittagong ...	1,939	.....	.....	.....	.....	.....	
Pilotage receipts, Calcutta	14,63,455	15,22,201	14,55,086	15,00,000	12,74,000	13,20,000	Decrease in the revised is due to dislocation of trade caused by the war. Budget framed in view of the adverse trade conditions which might continue in 1915-16.
Lead-money for volunteers	12,545	11,472	8,736	12,000	6,000	9,000	
Miscellaneous	1,29,822	1,25,454	1,15,516	1,10,000	1,50,000	1,92,000	Revised includes Rs. 36,000 being the anticipated receipts for the loan of the steamer *Guide* to the Government of India for station duty at Port Blair. Budget includes Rs. 72,000 on the same account.
Total ...	16,95,556	17,52,191	16,76,604	17,16,000	15,25,000	16,20,000	Revised based on nine months' actuals.

XIX—Education—

Fees, Government Colleges—							
General	2,89,131	3,00,593	3,07,447	3,32,000	3,06,000	3,22,000	
Professional	46,074	49,713	61,468	56,000	61,000	63,000	Revised and budget based on the actuals of 1913-14.
Fees, Government Schools—							
General	3,21,797	3,45,875	3,62,836	3,74,000	3,75,000	4,06,000	Budget includes Rs. 24,000 for fees of the Residential school for Indian boys at Hastings House, Calcutta.
Special	13,642	15,009	14,071	31,000	13,000	31,000	Budget includes Rs. 16,000 an account of fees and fines from Madrassas which were hitherto credited to the Mohsin Fund.
Contributions from Native States, private persons, and municipalities	5,126	14,667	13,609	12,000	14,000	16,000	
Income from endowments	3,778	111	.....	100	.....	100	
Miscellaneous	53,701	51,708	51,522	57,000	43,000	47,900	
For rounding ...	.....	.....	.....	—100	.....	.....	
Total ...	7,33,249	7,77,676	8,10,953	8,62,000	8,12,000	8,86,000	Revised based on nine months' actuals. Budget for 1914-15 was too high.

XX—Medical—

Medical School and College fees ...	73,306	86,743	96,578	96,000	1,00,000	1,06,000	Budget based with reference to the growing receipts.
Hospital receipts (receipts from paying patients)	1,61,887	1,55,537	1,62,630	1,53,000	1,70,000	1,70,000	} Based on actuals.
Lunatic Asylum receipts ...	25,061	26,108	22,919	28,000	21,000	23,000	
Contributions (from municipalities and private persons)	56,389	1,05,181	57,599	56,000	56,000	56,000	The actuals of 1912-13 included a special contribution of Rs 50,000 from the Indian Research fund for jungle-clearing in malarial districts.
Medicines sold by Civil Surgeons ...	26,167	37,293	62,864	50,000	6,000	7,000	The sale-proceeds of quinine treatments sold through the agency of Civil Surgeons, which were credited here, are now adjusted under Jails and Cinchona Departments in the proportion of 2: 3, and hence the decrease from 1914-15.
Miscellaneous	20,167	15,871	17,717	14,000	22,000	18,000	
Total ...	3,62,977	4,26,733	1,20,307	3,97,000	3,75,000	3,80,000	Revised based on nine months' actuals.

XXIA—Agriculture.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Botanical Garden Receipts	2,311	3,871	597	100	50,000	800	
Birch Hill Park at Darjeeling and Lebong Forest			2,130	1,900		1,800	
Other Government gardens			456	200		400	
Miscellaneous			96	100		100	
Receipts on account of experimental cultivation	32,830	42,515	44,474	50,000		46,900	
Receipts from public exhibitions and fairs ...	.....	.....	33	.....	.....	.....	
Veterinary receipts	33,771	33,258	30,970	33,000	28,000	32,000	
Deduct—For rounding ...	.....	.....	.....	−300	.....	.....	
Total ...	68,912	79,644	78,756	85,000	78,000	82,000	Revised based on the actuals of the first nine months.

XXIB—Scientific and Miscellaneous Departments—

Scientific—							
Cinchona Plantations	1,26,653	93,509	1,70,950	1,50,000	3,71,000	3,00,000	The ½ of the sale-proceeds of pice-packets of quinine and ⅓ of the sale-proceeds of quinine treatments are credited to this head from 1914-15. Increase in the revised occurs in the sale of quinine of which a large stock was accumulated in 1912-13.
Labour and Emigration—							
Emigration fees	25,695	24,630	17,280	23,000	11,000	8,000	
Inland labour transport fees ...	10,454	8,396	8,238	9,000	5,000	4,000	
Miscellaneous—							
Examination fees	—28	25	237	100	1,000	600	
Miscellaneous	5,367	5,727	2,220	4,600	42,000	40,000	The fees from the registration of Joint Stock Companies which were hitherto credited under Registration are now credited here from 1914-15.
For rounding ...	.....	.....	.....	+300	.....	+400	
Total ...	1,68,141	1,38,287	1,98,925	1,87,000	4,30,000	3,53,000	Revised based on nine months' actuals.

XXII—Receipts in aid of Superannuation—

Contributions for pensions and gratuities—							
Contributions of officers lent to foreign service of the first and second kind	26,779	26,451	20,453	19,000	22,000	21,000	
Contributions of persons employed for the management of private estates under Act X of 1892	1,601	1,460	1,096	1,600	2,000	1,500	}
Annuity deductions of Covenanted Civilians lent to Native States, etc., for short terms	2,432	4,663	3,282	3,300	3,800	3,200	} Based on actuals.
Refund of gratuities	60	72	.....	100	.....	100	}
Deductions for Pilotage Pension Fund ...	12,286	15,564	14,055	15,000	14,200	14,000	
For rounding ...	.....	.....	.....	.....	.....	+200	
Total ...	43,158	48,210	38,886	39,000	42,000	40,000	Revised based on eight months' actuals.

XXIII—Stationery and Printing—

Stationery receipts	2,535	2,799	1,001	2,000	1,500	1,000	} Based on actuals.
Sale of Gazettes and other publications ...	85,907	88,111	95,236	89,800	88,000	90,000	}
Other Press receipts	41,983	29,193	41,625	28,200	66,500	41,000	Increase in the revised is from the sale of waste paper and unserviceable materials from the Dacca Jail Press on its removal to Gaya.
Total ...	1,30,425	1,20,103	1,37,862	1,20,000	1,56,000	1,32,000	Revised based on the actuals of the first eight months.

XXV—Miscellaneous—

Percentage on capital furniture ...	30	.....	.....	.....	.....	.....	
Recovery on account of famine expenditure	.....	1	.....	.....	.....	.....	
Unclaimed deposits	5,22,773	6,38,026	6,01,162	4,80,000	5,55,000	5,80,000	This is an uncertain head. Revised based on the deposits likely to lapse at the close of the year. Budget based on the average of three years ending 1913-14.
Treasure-trove	139	500	.....	.....	.....	.....	
Sale-proceeds of Durbar presents ...	12,435	7,225	10,293	7,000	5,000	7,000	
Sale of old stores and materials ...	1,350	1,727	8,420	3,000	5,000	2,000	
Sale of lands and houses, etc. ...	201	2,742	13,767	2,000	2,000	2,000	
Fees for Government audits	19,503	15,392	23,576	27,000	28,000	18,000	Increase in the revised is for fees expected to be realized in 1914-15 on account of audits completed in previous year. Budget excludes the arrears included in the revised.
Rents	14,666	14,900	16,991	14,000	15,000	15,000	
Miscellaneous fees, fines, and forfeitures ...	2,639	7,098	2,961	3,000	7,000	5,000	
Contributions	750	702	.....	1,000	.....	500	
	5,74,486	6,88,313	6,77,170	5,37,000	6,17,000	6,29,500	

XXV—Miscellaneous—concluded.

Heads	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—							
Fees and fines of revenue courts ...	21,908	27,194	22,227	24,000	20,000	22,000	
Recoveries of law charges other than those in pauper suits	12 104	40,791	15,062	12,000	18,000	15,000	
Value of mathematical stores returned ...	.....	.....	.....	.....	.....	.....	
Sundry receipts—Circuit-house ...	368	299	342	400	700	400	
Miscellaneous receipts on account of Public Works Cess under Act IX (B.C.) of 1880	521	704	442	.....	.....	.....	
Miscellaneous receipts on account of the management of Wards' estates ...	34	107	2,970	100	300	100	
Sale-proceeds of trees on tea lands ...	.....	.....	.....	.....	.....	.....	
Sale of elephants	.....	.....	.....	.....	.....	.....	
Other items	19,290	10,754	50,547	16,500	33,000	22,500	
Steamer receipts, Chittagong ...	6,660	4,177	.....	2,000	.....	.....	
Total Miscellaneous ...	60,885	84,026	91,590	55,000	72,000	60,000	
Rounding ...	.....	.....	.....	.....	.....	+500	
Grand Total ...	6,35,371	7,72,339	7,68,760	5,92,000	6,89,000	6,90,000	Revised based on eight months' actuals.

XXIX—Irrigation—Major Works—(Direct Receipts)—

Midnapore Canal	2,15,470	2,20,782	2,10,152	2,13,500	2,09,000	2,03,000	Decrease both in the revised and the Budget due to smaller exports of rice.
Hijili Tidal Canal	62,657	53,136	36,427	53,500	31,000	37,000	Decrease in the revised is due to the restricted traffic on account of the silted-up condition of the canal
Total ...	2,78,127	2,73,918	2,46,579	2,67,000	2,40,000	2,40,000	Revised based on nine months' actuals with allowance for decrease in the last four months.
Provincial share ...	1,39,063	1,36,959	1,23,290	1,33,000	1,20,000	1,20,000	

XXX—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT.							
Recoveries on account of lands benefited by embankments	50,031	49,850	48,842	50,000	50,000	50,000	Represent receipts in Midnapore under the Contract system for the repairs of zamindari embankment. The estimate is based on actual demands.
Provincial share ...	25,015	24,925	24,421	25,000	25,000	25,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
(Irrigation and Navigation Works.)							
Works for which Capital and Revenue accounts are kept—							
Orissa Coast Canal	8,397	16,346	11,484	17,000	14,000	14,000	
Calcutta and Eastern Canals ...	4,35,776	4,21,908	3,76,032	3,75,000	3,53,000	3,63,000	Decrease in the revised is due to stoppage of jute traffic.
Madaripur Bhil scheme	1,23,706	1,03,225	89,332	92,000	54,000	60,000	Decrease in the revised is due to smaller receipts from tollage on steamers.
Total ...	5,67,879	5,41,479	4,76,848	4,84,000	4,21,000	4,37,000	
Works for which only Revenue accounts are kept—							
Nadia rivers	33,507	28,986	24,832	25,100	18,000	18,000	
Gaighatta and Buxi *khals* ...	3,675	3,675	4,244	4,900	4,000	4,000	
Total ...	37,182	32,661	29,076	30,000	22,000	22,000	
Works for which neither Capital nor Revenue accounts are kept—							
Eden Canal	31,978	36,531	32,803	37,000	24,000	34,000	Revised reduced on account of anticipated remission under water-rates.
Total Irrigation and Navigation Works	6,37,039	6,10,671	5,38,727	5,51,000	4,67,000	4,93,000	

XXX—Minor Works and Navigation—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
(Agricultural Works.)	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works for which only Revenue accounts are kept—							
Magra Hât drainage project ...	1,403	2,480	4,277	34,000	34,000	54,000	
Works for which neither Capital nor Revenue accounts are kept—							
Government embankments ...	29,930	27,059	22,036	25,000	23,000	23,000	
Takavi embankments under contract ...							
Total Agricultural Works ...	31,333	29,539	26,313	59,000	57,000	77,000	
Total in charge of the Public Works Department	6,68,372	6,40,210	5,65,040	6,10,000	5,24,000	5,70,000	
Provincial share ...	3,34,186	3,20,105	2,82,520	3,05,000	2,62,000	2,85,000	

XXXI—Civil Works—

In charge of the Civil Department.							
Tolls on ferries	1,43,603	1,33,829	1,54,595	1,32,000	1,52,000	1,44,000	Increase in the revised is due to resettlement of Government ferries at higher rent.
Cemetery receipts	1,122	1,191	1,495	1,400	2,000	1,800	
Receipts from staging bungalows and encamping grounds	7,159	3,905	5,714	5,000	6,000	6,400	
Miscellaneous	3,379	3,598	4,230	4,500	4,000	4,500	
For rounding ...	.....	.....	.....	+100	.....	+300	
Total in charge of the Civil Department	1,55,263	1,42,523	1,66,034	1,44,000	1,64,000	1,57,000	Revised based on eight months' actuals.
In charge of the Public Works Department.							
Total gross receipts ..	4,62,320	3,85,036	4,34,258	3,85,000	4,70,000	4,25,000	Revised based on nine months' actuals.

Transfers between Imperial and Provincial—

From Provincial to Imperial.						
Fixed assignment under the Provincial Settlement	7,28,000	7,28,000	7,28,000	7,28,000	7,28,000	
For repairs to Nizamat Palace, Murshidabad	.....	40,000	.....	.....	.....	
For Law charges on account of Bihar and Orissa	.....	15,000	15,000	15,000	15,000	
For Collegiate and University expenditure in Bihar and Orissa	.....	21,000	21,000	21,000	21,000	
For premises No. 9, Hare Street ...	.....	.....	.....	9,000	9,000	The house No. 9, Hare Street, has been transferred to the Local Government. The rent of the house is credited to Provincial Civil Works, while the net receipts (rents—charges for repairs) are given over to the Imperial Government.
For making certain alterations to the buildings of the Calcutta Museum for delivery of popular lectures	.....	2,454	.....	.....	.....	
Total ...	7,28,000	8,06,454	7,64,000	7,73,000	7,73,000	
From Imperial to Provincial.						
Assignment in connection with further scientific researches by Dr. J. C. Bose ...	.....	.....	9,000	9,000	9,000	Sanctioned for three years from 1914-15.
For Famine Relief scheme	60,000	60,000	60,000	60,000	60,000	
Grant to the Calcutta Improvement Trust ...	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	Sanctioned for 60 years.
Recurring grant for popular education ...	9,25,000	9,25,000	9,25,000	9,25,000	9,25,000	
Recurring grant for aided English Secondary Schools	1,50,000	1,50,000	1,50,000	1,50,000	1,50,000	
Further recurring grant for education ...	.....	.....	1,50,000	1,50,000	1,50,000	
Recurring grant for education of domiciled community	40,000	40,000	40,000	40,000	40,000	
Contribution for a grant to the C. M. S. College, Calcutta	.....	6,000	6,000	6,000	6,000	
For Improvement of Female education ...	.....	30,000	30,000	30,000	30,000	
Contribution for maintenance of Traffic Registration Office, Bhairab Bazar ...	.....	.....	1,000	1,000	1,000	
Contribution for Royal Bonus	1,227	.....	.....	.....	.....	
Non-recurring grant for the construction of Hostels outside Calcutta and Dacca ...	4,00,000	.....	.....	.....	.....	
Grant for the development of University works, Calcutta	4,00,000	.....	.....	.....	.....	
Ditto (recurring)	65,000	65,000	65,000	65,000	65,000	
Assignment for Belgachia Veterinary College	30,000	30,000	30,000	30,000	30,000	
Ditto recovery of the cost of transmission of records by revised procedure introduced by the Court-fees Act ...	6,440	6,440	6,000	6,000	6,000	
Grant for the amalgamation of the clerical establishment of the Art section of the Indian Museum with the School of Art ...	1,190	1,190	1,000	1,000	1,000	
Provincialization of expenditure on account of salaries of officers of the Civil Veterinary Department	.....	.....	.....	29,000	29,000	
Assignment for purchase of copies of Indian Household Reference Chart and the Indian Household Emergency Chart	.....	.....	.....	2,000	.....	

Transfers between Imperial and Provincial—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
From Imperial to Provincial—concluded.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
For remission of recoveries from local bodies		.....	.....	26,000	26,000	26,000	
Non-recurring grant for the construction of hostel buildings in Calcutta		10,00,000	.....	.....	.....	.....	
Non-recurring grant for Dacca University ...		10,00,000	.....	.....	.....	.....	
Recurring ditto ditto ...		45,000	45,000	45,000	45,000	45,000	
Contribution from Bihar and Orissa towards pay of electrical staff utilized by it ...		7,572	7,572	8,000	8,000	8,000	
Pensions of title-holders		2,700	2,700	3,000	3,000	3,000	
Lieutenant-Colonel Sutherland's deputation for serological enquiry and that of Captain Singleton Smith		17,256	46,352	25,000	35,000	35,000	
Grant of one-half of the salaries of Health Officers to be employed in municipalities		39,000	39,000	39,000	39,000	39,000	
Grant for Indian Deputy Sanitary Commissioners		.....	19,000	19,000	19,000	19,000	
Cost of supply of forms and printing work done for Bihar and Orissa Government ...		2,32,000	2,09,000	2,32,000	2,15,000	.....	The Bihar Government will print their own forms, etc., in Gaya Jail Press from 1915-16.
Cost of supplying forms to Assam Administration		1,29,500	89,000	1,29,000	94,000	1,05,000	
Contribution from Bihar and Orissa in connection with fishery experiments ...		.....	.....	11,000	.....	9,000	
Non-recurring assignment for sanitation ...		20,00,000	.....	.....	.....	.....	
Recurring ditto		.....	5,00,000	5,00,000	5,00,000	5,00,000	
Assignment for the Chittagong port ...		.....	75,000	75,000	75,000	75,000	Sanctioned by the Government of India for five years on the understanding that the Local Government would pay a similar grant to the Chittagong Port from the Provincial Revenues.
For adjustment of recovery claims or freights on stores from England in the office of the Agent for Government Consignments		.....	.....	.....	6,000	11,000	
Non-recurring assignment for discretionary grants		12,00,000	.....	.....	.....	.....	
Grant for Agriculture and allied objects ...		.....	1,50,000	.....	.....	.....	
Grant for Medical relief		.....	1,00,000	.....	.....	.....	
Recurring assignment in connection with the remission of appropriations from cesses ...		.....	24,93,000	24,93,000	24,93,000	24,93,000	
Non-recurring assignment for education ...		75,00,000	.....	.....	.....	.....	
Further recurring grant for education ...		.....	13,20,000	13,20,000	13,20,000	13,20,000	
Further grant for Dacca University ...		.....	.....	.....	1,00,000	1,00,000	Sanctioned by the Government of India for five years from 1914-15.
Grant to the Calcutta University for hostels		.....	.....	.....	10,00,000	.....	
Total Transfers from Imperial to Provincial		1,54,01,885	65,59,254	65,48,000	76,32,000	64,40,000	
Net Total ...		1,46,73,885	57,52,800	57,84,000	68,59,000	56,67,000	

APPENDIX B.

Bengal Provincial Expenditure, in detail of minor heads.

[Figures in columns 6 and 7 are those which have been passed by the Government of India.]

[The remarks in column 8, except where otherwise specially explained, refer to difference between columns 5 and 7.]

1.—Refunds and Drawbacks—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913 14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Land Revenue	39,012	21,090	20,115	25,000	17,000	24,000	The actuals of 1911-12 included a special payment of Rs. 6,500 for an erroneous credit given in 1910-11 for cost of maps.
Stamps	89,636	94,552	79,835	87,000	90,000	85,000	The actuals of 1912-13 included a special payment of Rs. 8,000.
Excise	4,510	13,504	16,843	10,000	33,000	16,000	Revised includes a special refund of license fees of Rs. 12,000 in Darjeeling.
Assessed Taxes	8,194	8,367	8,654	8,000	17,000	8,000	Revised includes a special payment of Rs. 8,000 to a Russian Trading Company.
Forest	5,704	1,274	4,380	1,000	3,000	4,000	
Provincial Rates	1,692	747	2,840	.....	1,000	.....	
Registration	6,376	4,501	2,989	4,000	3,000	4,000	
Total ...	1,55,124	1,44,035	1,35,656	1,35,000	1,64,000	1,41,000	Revised based on 8 months' actuals. The estimate is based on the average of last 3 years' actuals excluding special payments.

2.—Assignments and Compensations—

Land Revenue Compensation	7,500	.....	133	6	200	6	
Pension in lieu of resumed lands ...	*854	927	706	1,000	1,000	1,000	
Malikana	29,293	49,978	26,320	42,000	30,800	41,500	This is a very fluctuating head. The actuals of 1912-13 included arrear payments.
Excise Compensation	.....	.....	.....	.....	.....	.....	
For rounding	.....	.....	.....	—6	.....	—506	
Total ...	37,647	50,905	27,159	43,000	32,000	42,000	Revised based on 8 months' actuals. Budget provides for actual claims.

3 —*Land Revenue*—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
Charges of District Administration—							
General Establishment	24,65,220	23,96,938	24,86,175	25,24,000	26,70,000	26,75,000	Increase in revised is for salaries of officers recalled from leave.
Subdivisional Establishment	1,62,078	1,59,479	1,67,515	1,45,000	1,69,000	1,48,000	
Partition Establishment	—11,197	—23,624	—19,274	—13,000	—20,000	—15,000	
Record-room (or copy-making) Establishment	23,529	17,790	17,943	19,000	20,000	20,000	
Survey of waste-lands	1,587	8,136	1,465	2,000	2,000	2,000	
Management of private estates under Act X of 1892	26,864	22,729	23,832	24,000	24,000	23,000	
Collector's Road Cess Establishment ...	.....	.....	.....	.....	—5,000	—5,000	
Total ...	26,68,081	25,81,448	26,77,656	27,01,000	28,60,000	28,48,000	
Charges on account of Land Revenue collections	11,670	13,280	17,348	10,000	17,000	24,000	The charges are gradually rising.
Charges on account of Fishery collections ...	2,667	250	.....	.....	.....	.....	
Management of Government Estates—							
Collection of revenue	3,32,110	2,77,208	2,88,093	3,19,000	3,14,000	3,35,000	
Outlay on improvements	2,08,709	1,62,571	1,50,822	2,49,000	1,44,000	1,93,000	Decrease in revised is for smaller expenditure on improvements.
Total ...	5,40,819	4,39,779	4,38,915	5,68,000	4,58,000	5,28,000	The estimate is generally based on the estimate of collections from Government estates with special additions according to requirements.
Survey and Settlement—							
Controlling Office (survey)	3,591	—224	88	.....	.....	.....	
Other survey operations—							
Bengal Drawing Office	27,712	8,696	52,378	52,164	36,000	59,934	
Other operations	24,827	45,776	1,32,936	96,998	81,000	77,411	
Minor settlement operations	59,287	49,545	74,471	.....	.....	.....	
Other ditto	51,960	32,084	—16,008	63,771	64,000	63,437	
Regrant of savings in the allotment for stationery	.....	.....	.....	67	.....	1,393	
For rounding ...	.....	.....	.....	.....	.....	—2,175	
Total ...	1,67,377	1,35,877	2,43,865	2,13,000	1,81,000	2,00,000	

Land Records—							
Superintendence	80,618	41,985	37,790	11,000	34,000	37,000	Increase in Budget is due to the provision of Rs. 4,032 for salary of a Special Officer for revising the Survey and Settlement Manual and for a provision of Rs. 1,200 for local allowance of the Personal Assistant of the Director. Budget also provides for smaller recoveries from Survey and Settlement operations.
District charges	38,025	23,509	25,201	30,000	25,000	29,000	
Total ...	1,18,643	65,494	62,991	41,000	59,000	66,000	
GRAND TOTAL ...	35,09,257	32,36,128	34,40,775	35,33,000	35,75,000	36,66,000	
6.—Stamps—							
Superintendence—							
District Establishment	26,579	28,133	26,802	30,000	29,000	29,000	
Charges for the sale of general stamps—							
Discount on sale of bills-of-exchange or hundies	5,773	6,323	7,229	9,000		7,000	
Discount on sale of other general stamps	1,80,510	2,03,659	2,26,742	2,26,000		2,25,000	
Total ...	1,86,283	2,09,982	2,33,971	2,35,000	1,90,000	2,32,000	Revised reduced in view of the smaller payment of discount for smaller sales on account of reduction on the receipt side. Budget follows the anticipated increase of sales and payment of larger discount.
Charges on sale of court-fee stamps—							
Discount on sale of adhesive stamps ...	1,03,214	1,03,350	1,05,997	1,08,000		1,04,000	
Discount on sale of stamps for copies	9,124	6,117	7,480	8,500		8,500	
Establishment for sale of stamps ...	1,362	1,033	1,023	1,494		1,494	
For rounding ...	.....	.....	.....	6		+6	
Total ...	1,13,700	1,10,500	1,14,500	1,18,000	1,12,000	1,14,000	Revised based on 8 months' actuals.
Discount on plain paper	18,523	18,309	20,323	19,000	20,000	20,000	
Stamp paper supplied from Central Stores	2,99,928	3,40,446	3,27,536	3,50,000	2,00,000	2,10,000	Under the terms of the new agreement with the contractor for the supply of stamp paper, the prices of some items have been reduced by about 50 per cent. and the cost of demy paper has also been reduced. Revised based on the supplies made during the first 6 months of 1914-15.
GRAND TOTAL ...	6,45,013	7,07,370	7,23,132	7,52,000	5,51,000	6,05,000	
Provincial share ...	3,22,507	3,53,685	3,61,566	3,76,000	2,76,000	3,03,000	
7.—Excise—							
Superintendence	1,02,928	80,416	1,01,530	1,03,000	1,04,000	1,03,000	
Presidency Establishment—							
Calcutta Collectorate (office) ...	41,866	48,494	46,626	45,888	46,500	46,320	
Inspection and Prevention ...	25,509	22,409	22,725	21,204	24,600	21,804	
Allowances and Contingencies ...	26,780	28,322	25,369	28,391	25,900	27,241	
For rounding ...	.....	.....	.....	—483	.....	—365	
Total ...	94,155	99,225	94,720	95,000	97,000	95,000	

7.—*Excise*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	
District Executive Establishment—							
Sadar Establishment	73,687	73,897	76,255	2,21,601	1,13,000	2,22,051	Decrease in revised is for partial utilization of the lump provision for reorganization of the department Budget includes Rs. 1,50,000 for reorganization.
Inspection and Prevention ...	1,37,329	1,36,035	1,32,907	1,36,341	1,36,000	1,37,619	
Allowances, etc.	90,690	87,553	98,383	93,538	1,01,000	93,333	
Bonus	5,353	53	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	—480	.....	—33	
Total ...	3,07,059	2,97,538	3,07,545	4,51,000	3,50,000	4,53,000	
Distilleries—							
Presidency Establishment	13,869	13,690	11,335	13,000	12,500	13,000	
District Establishment	1,12,735	1,06,788	1,10,613	2,15,000	1,77,500	1,38,000	Decrease in revised is for savings in the grant for the construction of steam launches.
Bonus	978	.....	.....	.....	.....	.....	
Grand Total ..	6,31,724	5,97,657	6,25,743	8,77,000	7,41,000	8,02,000	Revised based on eight months' actuals.
Provincial share ...	4,73,793	5,97,657	6,25,743	8,77,000	7,41,000	8,02,000	

8.—*Provincial Rates*—

Collection of rates and cesses	81,984	62,050	62,898	63,000	.....	.....	The expenditure is being debited to the head "3—Land Revenue—Charges for district Administration" in the first instance and ultimately recovered from the District Boards, the recoveries including pension contributions taken in reduction of expenditure under that head.
Valuation and revaluation	92,302	84,320	91,104	1,26,000	.....	.....	
Bonus	.....	245	.....	.....	.....	.....	
Total ...	1,74,286	1,46,615	1,54,002	1,89,000	.....	.....	
Deduct—							
Proportion debitable to Local for cost of road-cess collection	1,18,019						
Proportion debitable to Local for revaluation		1,07,406	1,54,002	1,89,000	.....	.....	
One-third share of recoveries on account of collection of arrear cesses ...	566						
Contribution for pension of the Cess-collecting Establishment ...	5,514						
	1,24,099	1,07,406	1,54,002	1,89,000	.....	.....	
Total ...	50,187	39,209	.....	.....	.....	.....	

10.—Assessed Taxes—

Calcutta Establishment	91,286	91,378	91,734	87,000	91,500	88,000	Increase in revised is due to higher grade pay of the Deputy Collector, Calcutta, and to the payment of leave allowances of Assessors.
District ditto	63,465	61,559	62,843	64,000	62,500	64,000	
Bonus	1,482	.....	.....	.....	.....	.....	
Total ...	1,56,233	1,52,937	1,54,577	1,51,000	1,54,000	1,52,000	Revised based on 8 months' actuals. Budget provides for sanctioned scale of establishment.
Provincial share ...	78,116	76,469	77,288	75,000	77,000	76,000	

11.—Forests—

A.—Conservancy and Works.							
I.—Timber and other produce removed from the forests by Government agency	63,876	36,767	195	1,200	200	700	
II.—Timber and other produce removed from the forests by consumers and purchasers	1,02,604	1,12,100	1,15,613	1,32,650	1,17,000	1,31,650	Decrease in revised is due to the lapse of the provision for new boilers of the launches *Hawk* and *Helen Grey*. Budget provides for the renewal of the boilers.
III.—Confiscated drift and waif wood ...	2,457	1,370	667	1,200	1,000	1,600	
V.—Rent of leased forests and payment to shareholders in forests managed by Government	.....	1,096	360	1,500	800	1,000	
VI.—Live-stock, stores, tools and plant ...	42,046	18,192	27,465	32,500	29,000	14,200	No provision has been made for the purchase of elephants.
VII.—Communications and Buildings ...	78,335	1,14,704	1,03,631	1,31,900	1,24,000	95,650	Budget excludes special expenditure.
VIII.—Demarcation, improvement and extension of forests	35,415	44,545	49,699	71,950	63,000	60,000	
IX.—Miscellaneous	4,421	3,309	3,884	4,450	5,000	5,000	
For rounding	.....	.....	.....	—350	.....	+200	
Total A.—Conservancy and Works ...	3,29,184	3,32,083	3,01,514	3,77,000	3,40,000	3,10,000	
B.—Establishment.							
I.—Salaries	2,61,276	2,49,895	2,53,997	2,64,000	2,56,000	2,70,000	Increase in Budget is due to anticipated return to duty of senior officers and to increments under the time-scale of pay.
II.—Allowances	69,562	64,878	70,192	71,000	73,000	70,500	
III.—Contingencies	13,611	13,938	14,454	15,144	15,000	14,883	
For rounding	.....	.....	.....	—144	.....	+617	
Total B.—Establishment	3,44,819	3,28,711	3,38,643	3,50,000	3,44,000	3,56,000	
Total A and B ...	6,74,033	6,60,794	6,40,157	7,27,000	6,84,000	6,66,000	Revised based on 8 months' actuals.

12.—Registration—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	81,370	70,135	79,069	75,000	75,000	73,000	
District Charges—							
Registrar of Joint Stock Companies ...	.....	.....	.....	21,900	.....	.....	The charges under this head are now adjusted under "26 B—Scientific and Miscellaneous Departments."
Calcutta	29,367	30,756	32,881	28,000	29,000	26,000	
District Sub-Registrars	9,53,282	9,49,109	10,13,825	10,73,100	10,46,000	10,23,000	Decrease in revised is due to non-utilization of lump provision for reorganization of establishment of District Officers. Budget also does not provide for this.
Sub-Registrars							
Ex-officio Sub-Registrars	3,387	903	783	1,000	1,000	1,000	
Total District Charges ...	9,86,036	9,80,768	10,47,489	11,24,000	10,76,000	10,50,000	
Grand Total ...	10,67,406	10,50,903	11,26,558	11,99,000	11,51,000	11,23,000	Revised based on the actuals of the first eight months.

13.—Interest on Ordinary Debt—

Interest on Provincial Advance and Loan Account	5,10,365	4,42,546	4,39,897	4,34,000	4,40,000	4,40,000	Both the revised and the Budget are based on the estimated mean outstanding balances of loans.

18.—General Administration—

Salary of the Governor	1,40,791	1,29,096	1,20,000	1,20,000	1,20,000	1,20,000	
Staff and household of the Governor ...	1,55,692	4,22,279	3,06,916	3,28,000	3,86,000	3,60,000	Revised includes cost of offices of the Private and the Military Secretaries to Governor and to the debit here of the tour and hill journey charges formerly shown under tour charges.
Tour and establishment grant	85,338	1,48,628	1,25,885	1,00,000	73,000	73,000	The new contract grant sanctioned by the Secretary of State.
Delhi Coronation Durbar	11,35,299	22,146	.....	.....	.....	.....	
Tour expenses	11,128	.....	.....	.....	.....	.....	
Legislative Department	1,10,472	1,03,961	1,46,576	1,28,000	1,32,000	1,33,000	
Civil Secretariat	9,52,827	7,61,442	7,94,853	8,06,000	8,42,000	8,22,000	Revised includes salaries of officers on special duties. Budget includes higher salary of the Chief Secretary and charges for increased establishment in the Education and Commerce branches owing to increase of work.
Executive Council	1,85,600	2,15,680	2,25,735	2,15,000	2,22,000	2,19 000	
Board of Revenue	3,88,450	2,47,992	2,04,400	1,44,000	1,29,000	1,36,000	Budget includes Rs. 2,500 for revision of establishment and arrear pay of Miss Sorabjee which will not be drawn in 1914-15.
Commissioners	4,41,381	3,93,518	4,08,974	4,04,000	3,98,000	4,04,000	
Civil offices of Account and Audit ...	1,08,925	1,01,970	96,420	1,08,000	1,06,000	1,07,000	
Inspector-General of Stamps, Excise and Registration	19,119	.....	.....	.....	.....	.....	
Total ...	37,35,422	25,46,712	24 29,759	23,53,000	24,08,000	23,74,000	Revised based on eight months' actuals.

19A—Courts of Law—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
High Court—							
Judges	7,67,667	9,19,575	9,28,928	9,90,000	9,33,000	9,40,000	Decrease in revised is due to non-employment of the full number of Judges. The additional fifth Judge has not been provided for in 1915-16.
Original Side	3,20,130	3,19,711	3,28,899	3,38,000	3,11,000	3,31,000	Decrease in revised is owing to the appointment of Registrar of Insolvency being vacant.
Appellate Side	3,24,135	3,94,438	4,07,344	4,35,000	4,19,000	4,29,000	Decrease in revised is due to the Inspector of Judicial offices being on leave out of India.
Copyists' Establishment	51,850	.....	.....	.....	.....	.....	
Reporters	24,876	24,878	24,883	25,000	25,000	25,000	
Bonus	4,595	8	.....	.....	.....	.....	
Total ...	14,93,253	16,58,610	16,90,054	17,88,000	16,88,000	17,25,000	
Law Officers—							
English Law Officers	1,31,378	1,29,837	1,31,739	1,33,000	1,30,000	1,33,000	
Legal Remembrancer and High Court Pleaders	8,91,946	5,89,666	3,99,690	3,82,000	3,31,000	3,82,000	Decrease in the revised is for smaller payment of fees to Pleaders in Calcutta.
Mufassal Establishment	3,96,536	2,60,137	4,61,414	2,91,000	5,64,000	3,26,000	Increase in the revised is due to large payment of Pleader's fees in connection with several political cases.
Bonus	273	—84	.....	.....	.....	.....	
Total ...	14,20,133	9,79,556	9,92,843	8,06,000	10,25,000	8,41,000	
Coroner's Court	7,795	7,307	7,913	8,000	8,000	8,000	
Presidency Magistrates—							
Calcutta Police Court	1,24,218	1,19,731	1,35,561	1,33,000	1,37,500	1,44,000	Increase is due to the separation of the Police Courts into three places and consequent increase under "Rates and Taxes and Contingencies."
Municipal Magistrate's Court ...	10,517	7,974	4,396	8,000	8,500	8,000	
Court for juvenile offenders and house of detention	.....	.....	.....	18,000	9,000	10,000	
Bonus	647	8	.....	.....	.....	.....	

19A—Courts of Law—concluded.

Civil and Sessions Courts—							
District and Sessions Judges ...	10,86,951	10,74,868	11,00,570	11,11,000	11,18,000	11,01,000	
Subordinate Judges	4,52,513	4,41,166	4,77,176	5,17,086	5,42,000	5,17,250	Increase in the revised is for arrear payments on account of revision of the Subordinate Judicial Service sanctioned towards the close of last year.
Mufassal Small Cause Courts ...	24,683	17,756	18,364	16,728	18,400	17,328	
Munsifs	15,96,143	15,48,738	16,12,638	15,90,060	16,33,000	15,80,250	Ditto ditto.
Allowances	55,917	42,461	54,892	35,440	56,100	37,000	Increase in the revised is for payment of grain allowance for which provision was made under "32—Miscellaneous."
Supplies and Services	4,60,608	4,55,719	4,85,216	5,06,424	4,76,500	4,90,705	
Contingencies	1,49,877	1,64,614	1,75,382	1,62,070	1,60,000	1,54,534	
Process-serving Establishment ...	7,63,373	7,30,720	7,81,543	7,74,864	7,70,000	7,51,644	
Bonus	57,537	.....	.....	.....	.....	.....	
Rounding	.....	.....	.....	+328	.....	—111	
Total ...	46,47,602	44,76,042	47,05,781	47,14,000	47,74,000	46,49,000	
Presidency Court of Small Causes ...	1,65,836	1,61,324	1,91,373	1,96,000	1,92,000	1,96,000	
Criminal Courts—							
General Establishment	20,33,495	19,82,411	20,48,302	20,66,000	21,94,000	22,08,000	Increase in the revised is for the appointment of Sub-Deputy Collectors as Circle Officers and recall of officers from leave.
Subdivisional Establishment	1,62,079	1,59,479	1,67,515	1,45,000	1,69,000	1,48,000	
Revision of chowkidari panchayats ...	2,956	2,356	6,284	52,000	4,000	71,900	Provision has been made for the pay of Sub-Deputy Collectors as Circle Officers, but it is adjusted under "General Establishment."
Police Case Hospitals	.....	.....	.....	5,000	3,000	5,000	
Rewards	.....	.....	.....	.....	.....	9,000	Includes Rs. 6,360 for Arms Act cases, and Rs 2,000 for the arrest of armed and unarmed dacoits.
For rounding	.....	.....	.....	.....	.....	+100	
Total ...	21,98,530	21,44,246	22,22,101	22,68,000	23,70,000	24,42,000	
Pleadership Examination charges ...	17,231	16,979	16,952	20,000	17,000	21,000	
Refunds	58,958	67,623	70,573	64,000	75,000	80,000	
Lump deduction	.....	.....	.....	—70,000	.....	.....	
Total ...	1,01,44,720	96,39,400	1,00,37,547	99,53,000	1,03,04,000	1,01,24,000	

19B—Jails—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Superintendence	86,422	65,797	59,969	59,000	62,000	63,000	Increase is due to the appointment of a travelling auditor and his peon sanctioned in March 1914.
Establishments—							
Superintendents and Jailors	2,05,954	2,03,542	2,02,249	2,07,000	2,08,000	1,79,000	Decrease in budget is due to the transfer of officers to Military duty.
Medical	31,406	29,910	33,847	33,000	34,000	33,000	
Clerical, Educational and Mechanical ...	12,206	10,770	12,658	12,000	13,000	14,000	
Warder	2,13,979	2,03,397	2,17,091	2,50,000	2,20,000	2,50,000	Decrease in revised is due to non-utilization of the provision for revision of Warders' establishment as the sanction has not yet come.
Menial and others	2,671	3,669	2,773	1,000	3,000	1,000	
Dietary charges	3,96,443	4,77,981	6,62,695	5,00,000	6,78,000	6,25,000	Increase in the revised is with reference to actuals.
Hospital charges	66,767	71,676	79,015	62,000	67,000	65,000	Increase is due to provision for larger grant for sick diet and inclusion of provision for pay to veterinary assistants.
Clothing and bedding of prisoners ...	63,138	54,479	49,995	66,000	60,000	51,000	Reduced with reference to actuals.
Sanitation charges	24,713	22,879	23,694	24,000	23,000	26,000	} Estimates based on actual requirements.
Charges for moving prisoners	29,492	35,943	38,334	42,000	38,000	46,000	
Miscellaneous services and supplies ...	1,12,921	1,01,286	1,23,899	1,18,000	1,16,000	1,14,000	The actuals of 1913-14 included larger expenditure under "Petty Construction and Repairs."
Allowances	16,834	12,680	19,047	11,000	21,000	11,000	Budget do not provide for the grant of grain allowances which has been included under "32—Miscellaneous."
Contingent charges	64,648	82,951	87,408	57,000	52,000	56,000	
Extraordinary charges for live-stock, tools and plant	20,902	18,122	23,288	22,000	21,000	21,000	
Charges for police custody	20,573	18,235	17,538	20,000	21,000	24,000	Budget represents passage money of ex-convicts and conveyance allowance of under-trial prisoners and supply of blankets to prisoners detained in Police lock-up.
Bonus	8,888	—123	5	.....	.....	.....	
Charges for the distribution of quinine by the Juvenile Jail	.....	4,207	3,193	5,000	7,000	5,000	
Total Jails ...	13,77,957	14,17,401	16,56,698	14,89,000	16,44,000	15,84,000	
Jail manufactures	6,68,208	5,44,013	6,06,184	5,86,000	7,31,000	6,09,000	Increase in the revised is for larger expenditure on the purchase of raw materials.
Refunds	5,167	418	.....	500	3,000	2,000	
For rounding	.....	.....	.....	+500	.....	.....	
Total ...	20,51,332	19,61,832	22,62,882	20,76,000	23,78,000	21,95,000	Revised based on eight months' actuals.

20—*Police*—

Presidency Police—							
Police Commissioner (Superintendence) ...	1,47,741	1,38,337	1,62,120	1,52,000	1,54,000	1,56,000	
Calcutta Police	11,71,977	12,15,083	13,36,930	13,55,206	14,50,000	14,60,960	Increase is due to the raising of the pay of head-constables and constables.
Hospital charges	23,171	32,258	38,656	38 856	40,000	39,000	
Special Police	38,739	35,522	37,866	39,000	30,000	33,102	Decrease in the revised is for smaller expenditure under Police supplied to private individuals
Cattle-pounds	2,322	2,887	3,466	2,938	3,700	3,638	
River Police	26,597	20,674	13,790	28,000	28,000	30,000	
Police dead-house	1,673	2,093	2,262	2,700	2,300	2,700	
Bonus	23,680	2,256	—5	.....	.....	.....	
Lump provision	.....	.....	.....	1,04,455	.....	20,000	Budget includes cost of increased staff for registration of motor vehicles and for increased force for Bara Bazar thana. The charges for 1914-15 are included under "Calcutta Police."
For rounding ...	.....	.....	.....	—155	.....	—400	
Total ...	14,35,900	14,49,110	15,95,085	17,23,000	17,08,000	17,45,000	
Superintendence	3,01,982	2,22,171	3,15,607	2,62,000	2,85,000	2,34,000	Decrease in the budget is due to no provision having been made for the additional Deputy Inspector-General of Police, 4th Range. Increase in the revised is under "Contingencies and Supplies and Services."
District Police Force—							
Salaries	5,39,798	5,58,526	5,93,728	5,50,000	6,00,000	6,28,000	Increase is due to additional number of officers.
Police Force	29,43,647	30,60,900	32,70,774	34,00,000	34,86,000	39,00,000	Increase is due to the increase of pay of head-constables and constables.
Training Schools	1,01,839	1,23,111	1,31,658	1,62,000	1,34,000	1,45,000	
Establishment	1,92,899	1,99,662	2,14,860	2,02,000	2,08,500	2,07,000	
Hospital charges	41,087	46,293	50,849	49,000	54,500	54,000	Increase is for larger grant for diet and medical stores.
Allowances	5,63,671	5,30,455	6,84,616	5,40,000	7,70,000	7,00,000	Increase in the revised is for adjustment of grain compensation allowance by transfer from "32—Miscellaneous," and for increased charges under "Travelling Allowances."
Supplies and Services	6,15,154	6,42,299	8,14,465	7,13,000	8,62,000	6,56,000	Decrease in the budget is for smaller grant under "Petty Contract and Repairs." Increase in the revised is under "Clothing and Petty Construction."
Contingencies	2,35,101	2,41,040	3,49,411	2,62,000	3,63,000	2,81,000	Increase is for larger grant for rents.
Other Police	3,17,347	2,94,402	3,54,718	7,50,000	2,98,000	2,91,000	Decrease in the revised is due to non-utilization of the full grant for the reorganization of the River Police. Budget does not provide for non-recurring grant for steam-launches, etc., which is shown under "Lump provision."

20.—*Police*—continued.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
District Police Force—*concluded.*							
Bonus	93,192	—438	—93	.....	.....	.....	
Lump provision for additional force and Police reforms	.....	.....	.. ...	14,46,000	4,45,000	5,25,000	Budget includes Rs. 49,000 for revision of boat establishment, Rs. 20,000 for the Second Personal Assistant of the Inspector-General of Police, and 4 lakhs for non-recurring expenditure on construction of launches and buildings in connection with the reorganization of the subordinate police and river police in the Eastern Bengal districts.
Total ...	56,43,735	56,96,250	64,64,986	80,74,000	72,21,000	73,87,000	
Village Police	24,386	19,874	34,020	30,000	5,000	8,000	Decrease due to transfer of charges for Chowkidari Deputy Magistrate to Land Revenue and Law and Justice.
Criminal Investigation Department ...	6,23,503	4,06,163	4,78,209	4,95,000	5,56,000	5,31,000	Increase is due to larger expenditure on temporary establishment and travelling allowances.
Special Police—							
Assam Frontier Police	184	291	.....	.....	.....	.....	
Bengal Military Police	2,94,747	2,51,826	2,02,851	1,87,000	2,05,000	2 50,000	The cost of the reorganization of the Military Police was provided for under lump provision under District Executive Force in the Budget for 1914-15, but adjusted here.
Frontier Police, Chittagong	45,009	42,841	43,355	48,600	44,500	45,000	
Upper Burma Police charges ...	6,125	6,032	6,542	6,400	6,500	6,400	
Bonus	3,994	63	.....	.....	.....	—400	
Total ...	3,50,059	3,01,053	2,52,748	2,42,000	2,56,000	3,01,000	
Railway Police—							
Jorhat State Railway Police	.....	1,557	1,547	.....	2,000	1,634	
Debru-Sadiya Railway Police ...	1,951	2,537	1,052	.....	2,000	491	
Dacca-Mymensingh Railway Police ...	1,954	3,599	.....	.....	.....	.....	
East Indian Railway Police	84,922	79,901	92,243	1,09,000	93,000	75,000	
Eastern System Railway Police ...	1,84,258	1,73,252	2,00,883	2,10 000	2,14,000	2,14,000	
Bengal and North-Western and Tirhut State Railway Police	6,849	32	.....	.....	.....	.....	

Bengal-Nagpur Railway	25,059	22,516	15,784	.....	15,000	20,000	
Cooch Bihar Police	.....	.....	.....	.....	.....	.....	
Assam-Bengal Railway Police	19,411	18,557	14,705	.....	20,000	14,034	
Bonus	2,777	21	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	.....	.....	—159	
Total ...	3,27,181	3,01,972	3,26,214	3,19,000	3,46,000	3,25,000	
Cattle-pound	291	134	236	250	500	250	
Refunds	1,174	3,132	3,976	2,750	2,500	3,750	
Lump deduction	.....	.....	.....	—2,50,000	.....	.....	
GRAND TOTAL ...	87,08,211	83,99,859	94,71,081	1,08,98,000	1,03,80,000	1,05,35,000	Revised based on nine months' actuals.

21.—Ports and Pilotage—

Salaries and allowances of officers and men afloat	1,06,186	1,24,693	1,07,006	1,18,000	1,15,000	1,18,000	
Victualling of officers and men afloat ...	33,546	27,771	29,599	32,000	32,000	32,000	
Purchase of marine stores and coal for the building, repairs and outfit of ships and vessels	1,24,485	1,22,569	1,19,825	1,40,000	1,30,000	1,40,000	
Purchase and hire of ships and vessels ...	8,711	16,850	25,056	20,000	15,000	20,000	
Pilotage and Pilot establishment ...	8,30,619	8,18,545	7,97,579	8,20,000	7,23,000	8,21,500	Decrease in the revised is due to smaller payments to pilots on account of partial suspension of trade owing to the war.
Marine establishment	1,75,258	53,763	1,43,872	1,33,000	1,61,000	1,43,000	Increase due to adjustment here of charges not exceeding Rs. 15 for each item incurred by the Agent, Government Consignments, which were hitherto debited to other departments.
Subsidies to Steam-boat Companies ...	7,823	8,494	2,575	7,300	3,000	3,320	
Miscellaneous	23,500	29,329	1,87,163	2,53,000	1,77,000	1,81,000	Decrease in revised is for non-payment of the special provision of Rs. 75,000 for a grant to the Chittagong Port Fund for a grab dredger.
State yacht establishment	14,273	9,906	10,572	12,000	11,000	12,000	
Refunds	3,524	4,089	5,130	4,000	7,000	5,000	
Rounding ...	.....	.....	.....	—300	.....	+180	
Total ...	13,27,925	12,16,009	14,28,377	15,39,000	13,74,000	14,76,000	

22.—*Education*—

Heads	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Calcutta University	66,028	5,15,000	1,18,500	1,20,000	1,20,000	1,15,000	Decrease in the budget is for no provision for grant from Provincial Revenues.
Direction	2,17,189	1,78,080	1,51,032	1,67,000	1,62,000	1,58,000	Decrease is due to the omission of the lump provision for revision of establishment.
Inspection—							
Inspector of European schools ...	22,789	18,162	11,255	12,000	11,500	13,000	
Inspectors of other schools	7,58,883	7,38,617	7,41,347	7,45,000	8,64,000	7,54,000	Increase is due to the increase in office rent of the Inspector and the Inspectress of Schools, Calcutta.
Inspector of hostels and students' messes	13	.....	5,204	4,000	4,500	4,000	Increase in the revised is for arrear increase of pay of officers.
Inspector of technical schools and of industries	16,076	25,709	25,402	28,000	25,000	29,000	
Bonus	6,719	110	.....	.....	.....	.....	
Total ...	8,04,480	7,82,598	7,83,208	7,89,000	9,05,000	8,00,000	
Government Colleges—General—							
English Colleges—							
Arts Colleges for boys	7,08,557	7,45,673	7,43,075	7,86,000	8,56,000	7,85,000	Revised includes payment of arrears of increased pay.
Arts Colleges for girls	31,814	30,655	34,660	34,000	41,000	40,000	Increase due to increase of pay of the Lady Principal of the Bethune College.
Eden Hindu Hostel	33,683	30,391	35,900	30,000	35,000	40,000	Revised based on the actuals of 1913-14 and Budget provides for a small increase over revised.
Oriental Colleges—							
Sanskrit College	32,384	33,425	31,738	31,000	40,000	32,000	Increase under revised is under salaries of Professors, etc.
Elliott Madrassah and other attached hostels	9,922	10,065	10,551	12,762	10,000	10,000	
Cost of maintaining messes attached to Government Colleges in Calcutta ...	.....	.....	.....	5,808	.....	5,808	
Bonus	1,616	.....	.....	.....	.....	.....	
Deduct—Probable savings ...	.....	.....	.....	—570	.....	—808	
Total ...	8,17,976	8,50,209	8,55,924	8,99,000	9,82,000	9,12,000	

Government Colleges, Professional—							
Law Colleges	13,250	15,185	18,353	15,000	19,000	16,500	Revised based on actuals of 1913-14.
Civil Engineering College, Sibpur, Howrah	2,59,935	3,20,920	2,62,146	2,79,000	2,68,000	2,60,000	Decrease in the revised is under allowances and contingencies.
Mining Instruction in the coal-fields ...	.....	5,658	5,190	4,000	6,000	5,000	
Training Colleges for teachers ...	61,302	58,812	71,635	74,000	67,000	73,000	Decrease in the revised is for non-utilisation of the provision for the purchase of apparatus, instruments, etc.
Bonus	641	.....	.....	.....	.....	—500	
Total ...	3,35,128	4,00,575	3,57,324	3,72,000	3,60,000	3,54,000	
Government Schools, General—							
District School Committees	345	306	443	400	400	500	
Secondary Schools—							
For boys—							
High Schools	4,99,044	5,00,867	5,21,888	5,01,000	5,75,000	5,20,000	Budget follows the actuals of 1913-14. Revised includes larger expenditure on salaries, supplies and services and contingencies, specially under boarding charges and rents.
Middle English Schools	95,554	88,940	1,08,478	1,19,000	1,20,000	1,14,000	Decrease is under boarding charges.
Middle Vernacular Schools	4,620	3,169	3,163	2,600	3,500	3,000	
For girls—							
High Schools	85,820	80,594	1,06,467	96,000	1,11,000	1,03,000	Larger provision has been made for rents with reference to actuals.
Middle English Schools	60,077	59,426	71,483	79,000	89,000	83,000	Larger provision has been made for rents with reference to actuals and for additional Masters and Mistresses.
Middle Vernacular Schools	5,324	7,713	5,250	3,600	7,000	5,000	Ditto ditto.
Female Education Committee ...	.....	.....	250	.....	500	300	
Primary Schools—							
For boys—							
Upper Primary Schools	2,840	4,221	.....	.....	.....	.....	
Lower Primary Schools	.....	.....	1,296	3,000	1,500	2,800	
For girls—							
Upper Primary Schools	2,538	23,036	4,546	6,700	4,500	7,000	
Lower Primary Schools	19,264	.....	18,100	19,000	17,600	19,000	

22.—*Education*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Circle School grant	45,595	40,022	41,119	42,000	41,000	40,000	
Payment in support of local schools under District Boards	5,99,991	11,64,506	13,88,064	2,88,560	10,76,000	2,88,960	Revised raised by transfer from Imperial grants.
Bonus	9,532	—288	.....	.....	.....	.....	
Zenana classes in Eastern Bengal ...	8,604	8,813	10,864	12,000	12,000	11,000	
For rounding ...	.....	.....	.....	+140	.....	—560	
Total ...	14,38,548	19,81,325	22,81,411	11,73,000	20,59,000	11,97,000	
Government Schools, Special—							
Training Schools—							
For Masters—							
Normal Schools	75,237	87,136	84,120	85,000	99,500	90,000	Larger provision has been made for stipends to pupil teachers.
Guru-Training Schools	2,13,361	2,14,067	2,13,069	2,53,000	2,16,000	2,16,000	Decrease due to smaller expenditure in stipends to pupils, while the lump provision for reforming the system of training in Eastern Bengal was not utilised.
For Mistresses—							
Training School attached to the Kurseong Boarding School ...	19,009	23,474	24,234	26,000	27,000	28,000	Decrease due to smaller expenditure on stipends to pupils and boarding charges.
Training Schools for females at Calcutta	.....	.....	.....	14,987			
Calcutta School of Art	39,955	26,839	35,252	41,000	44,500	44,000	Increase due to inclusion of the rent of hostel.
Government Art Gallery	10,846	9,840	9,584	8,900	10,000	9,000	
Engineering and Survey Schools ...	66,474	83,123	57,116	60,000	48,500	56,000	Decrease in the revised is due to smaller expenditure on supplies and services and contingencies.
Technical and Industrial Schools ...	49,096	54,530	55,662	67,500	59,500	60,000	Decrease due to smaller expenditure on stipends and scholarships and smaller regrant of savings in the stationery allotment.
Commercial Schools	19,675	24,370	22,642	30,000	23,000	24,000	Budget based on actuals.
Madrassahs	74,168	73,590	74,531	93,000	77,000	75,000	

Reformatory School	2,520	—20	.....	.....	.....	.....	
Other miscellaneous schools	722	1,379	2,308	5,800	3,500	5,000	
Agricultural classes and agricultural gardens	2,269	.....	303	2,500	500	2,500	
Bonus ...	2,288	114	6	.....	.....	.....	
For rounding ...	.....	.....	.....	+313	.....	—500	
Total ...	5,75,620	5,98,433	5,78,827	6,88,000	6,09,000	6,09,000	
Grants-in-aid	14,28,094	17,24,594	20,99,939	15,06,000	27,53 000	15,06,000	Revised includes additional grants of Rs. 13,19,000 transferred from Imperial grants.
Scholarships	2,19,049	2,24,400	2,41,638	2,44,000	2,46,000	2,44,000	
Miscellaneous	2,17,307	1,20,518	6,42,200	1,40,000	3,25,000	1,44,000	
Lump provision for improving popular education	.....	.....	.....	11,72,000	.....	9,25,000	
Lump provision for secondary education ...	.....	.....	.....	1,28,000	.....	1,50,000	
Lump provision for female education (recurring)	.....	.....	.....	30,000	.....	30,000	
Lump provision for hostel buildings outside Calcutta and Dacca	.....	.....	.....	2,17,000	.....	.....	
Hostel buildings in Calcutta	.....	.....	.....	8,70,000	.....	.....	
Dacca University and hostels (non-recurring)	.....	.....	.....	3,00,000	.....	1,00,000	Budget comprises the special non recurring grant for 5 years from 1914-15.
Ditto ditto (recurring) ...	.....	.....	.....	45,000	.....	45,000	
Calcutta University for hostels	.....	.....	.....	.....	.....	10,00,000	Special grant recently sanctioned by the Government of India.
Lump provision for non-recurring expenditure	.....	... ..	.....	5,11,000	.....	.....	
Expenditure from the non-recurring grant of 75 lakhs	.....	.....	.....	30,00,000	.....	8,00,000	4 lakhs could be utilized in non-recurring expenditure debitable to Imperial grants of any kind and the other 4 lakhs on the University Institution and the Baker Hostel buildings.
Expenditure of the recurring grant ...	.....	.....	.....	25,20,000	.....	13,20,000	
Ditto of further grant	.....	.....	.....	1,50,000	.....	1,50,000	
Refunds	2,454	1,097	2,512	2,000	2,000	3,000	
Lump deduction for probable savings ...	.....	.....	.....	—5,00,000	.....	.....	
Total ...	61,21,873	73,76,829	81,12,515	1,45,43,000	85,23,000	1,05,62,000	Revised based on nine months' actuals.

24.—Medical—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Medical establishment—							
Superintendence	87,698	71,388	69,060	81,000	69,000	81,000	Decrease in the revised is for non-appointment of an Indian Medical Service officer as Personal Assistant and savings under allowances and contingencies.
District Medical establishment ...	4,16,581	4,32,112	4,20,714	4,46,000	4,25,000	3,91,000	Decrease due to the deputation of several Indian Medical officers to Military duty.
Reserve Medical Officers and Subordinates	19,190	9,600	11,671	15,000	12,000	12,000	Revised and budget based on actuals.
Bonus	1,660	9	.....	.....	.....	.....	
Total ...	5,25,129	5,13,109	5,01,445	5,42,000	5,06,000	4,84,000	
Hospitals and Dispensaries—							
Presidency Hospitals and Dispensaries—							
Medical College Hospital	3,34,259	3,64,393	4,09,790	3,62,000	3,94,000	3,59,000	Decrease in Budget is due to deputation of officers to Military duty. Increase in the revised is under establishment and supplies and services.
General Hospital	2,44,773	2,43,527	2,51,634	2,52,000	2,58,000	2,41,000	Increase in revised is under allowances and supplies and services. Decrease in Budget is for the payment of Municipal taxes, owner's share, by the Public Works Department.
Campbell Hospital	1,24,401	1,25,706	1,41,572	1,43,000	1,37,000	1,41,000	
Albert Victor Asylum for Lepers ...	33,278	37,707	36,213	37,000	32,000	35,000	Decrease in the revised is under salaries owing to the change of incumbent and savings under supplies and services.
Mufassal Hospitals and Dispensaries ...	69,290	1,08,402	1,02,337	91,000	1,15,000	93,000	Increase in the revised is for larger expenditure under salaries.
Grants to Hospitals and Dispensaries ...	2,34,456	2,12,209	3,61,363	1,56,000	3,72,000	1,35,000	Increase in revised is for larger grants for the construction of phthisical wards and other purposes, including special grants of Rs. 38,000 and Rs. 12,000 to the Albert Victor Hospital and the Eden Sanitarium, Darjeeling, respectively.
Medical charges in connection with the Inland Labour Transport Fund ...	1,733	1,279	813	1,300	1,000	1,000	
Bonus	5,223	—16	.....	.....	.....	.....	
Total ...	10,47,413	10,93,207	13,03,722	10,42,300	13,09,000	10,05,000	
Sanitation and Vaccination	4,31,025	3,60,086	3,13,063	3,92,000	4,19,000	3,07,000	Increase in revised is due to a special expenditure on sewage investigation in Calcutta. No provision has been made in the Budget for taking anti-malarial measures and the deputation of Officers to Military Department caused some savings.

Grants for medical purposes—							
Expenses during the prevalence of plague	13,323	13,844	13,743	14,000	14,000	15,080	Based on actuals.
Contribution to Lady Minto's Nursing Association	3,554	.....	.....	.....	.....	.....	
Expenses during the prevalence of epidemics	3,352	1,249	555	2,000	500	1,000*	
Value of Medical Stores supplied to charitable institutions	795	1,000	500	1,000	500	500	
Bonus	25	.....	.....	.....	.....	.....	
Exchange compensation allowance ...	.....	84	.....	.....	.....	.....	
For rounding ...	.....	.....	.....	.....	.....	+ 420	
Total grants for Medical purposes ...	21,049	16,177	14,798	17,000	15,000	17,000	
Medical Schools and Colleges—							
Medical Colleges	2,49,881	2,97,843	3,44,959	3,38,000	3,35,000	3,49,000	Budget follows actuals of 1913-14 and includes larger grant for Supplies and Services.
Medical Schools	1,03,900	1,13,503	1,22,813	1,28,000	1,27,000	1,30,000	
Bonus	695	.....	.....	.....	.....	.....	
Total ...	3,54,476	4,11,346	4,67,772	4,66,000	4,62,000	4,79,000	
Lunatic Asylums	1,60,678	1,65,754	1,80,677	1,76,000	1,78,000	1,84,000	Budget includes larger grant for Supplies and Services.
Special Hospitals	10,040	10,601	10,026	11,000	10,000	10,000	
Chemical Examiner	50,185	58,851	40,940	57,000	53,000	59,000	
Refunds	14,748	13,002	18,016	14,928	71,000	15,000	Revised includes Rs. 50,000 refunded to the Indian Research Fund Association being the amount contributed by that body for jungle-clearing.
Lump grant for non-recurring expenditure on sanitation	.....	.....	.....	18,82,772	.....	.....	
Lump recurring grant for ditto ...	.....	.....	.....	9,50,000	.....	9,50,000	
Grant fo Medical relief	.....	.....	.....	80,000	.....	20,000	
Lump grant for School of Tropical Medicine	.....	.....	.....	1,50,000	.....	63,000	The provision of one lakh was transferred to the Public Works Department in 1914-15. Rupees 50,000 for equipments will not be spent in 1914-15, but will be required in 1915-16.
Ditto State Medical Faculty ...	.....	.....	.....	.....	.....	10,000	
Ditto Bengal Council of Medical Registration	.....	.....	.....	.....	.....	10,000	
Lump reduction for probable savings ...	.....	.....	.....	—10,00,000	.....	.....	
GRAND TOTAL ...	26,14,743	26,42,133	28,50,459	47,81,000	30,23,000	36,13,000	

25.—Political—

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned. estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Political Agents	14,648	11,854	14,262	15,600	14,000	15,700	
Durbar presents and allowances to Vakils, etc.	7,872	23,750	15,213	10,000	10,000	10,000	
Miscellaneous	102	3,372	3,500	3,400	4,000	4,300	
Total ...	22,622	38,976	32,975	29,000	28,000	30,000	Revised based on 8 months' actuals.

26A.—Agriculture—

Veterinary charges—							
Superintendence	28,086	20,208	20,741	17,000	31,000	21,000	Revised includes the salaries of Superintendent which was formally debited to Imperial but provincialized in 1914-15.
Veterinary Instruction	1,14,699	1,08,947	1,13,196	1,14,000	1,27,000	1,45,000	Revised includes the salary of Principal. Budget includes the cost of an officer under training, motor car charges and pay of constables formerly shown under Superintendence.
Subordinate establishment	33,090	26,202	25,955	36,000	34,000	38,000	
Hospitals and dispensaries	14,828	8,314	17,026	13,000	12,500	16,000	
Cattle-breeding operations	2,098	1,307	49	.....	.....	.....	Budget based on actuals.
Cattle survey	7,879	5,841	137	.....	.....	.....	
Bacteriology	10,272	13,029	13,167	13,000	13,500	13,000	
Bonus	1,355	—12	.....	.....	.....	.....	
Probable savings	.....	.....	.....	.....	.....	—1,000	
Total ...	2,12,307	1,83,836	1,90,271	1,93,000	2,18,000	2,32,000	
Agriculture—							
Superintendence	1,27,329	76,031	69,265	67,800	70,000	74,000	Budget includes extra establishment for jute forecast work.
Expert staff	76,643	91,420	90,843	1,37,000	1,10,000	1,45,000	Decrease in the revised is due to lapse of lump provision for extra fieldmen. Budget includes cost of additional supervisors and their clerks, one district Agricultural officer, three additional laboratory assistants and additional fieldmen demonstrators.
Agricultural College	8,790	124	.....	.....	.....	.....	
Experimental farms	73,465	74,804	1,22,926	1,39,000	1,32,000	1,26,000	Budget includes smaller provision for contingencies.
Special crops	36,500	4,000	13,875	4,000	4,000	4,000	
Agricultural Associations	4,580	9,714	7,658	9,000	7,000	9,000	
Central seeds stores	18,787	10,900	7,231	15,000	11,000	14,000	
Distribution of Agricultural Literature	1,034	.....	.....	500	500	.....	

Sericulture	49,124	73,923	99,382	1,47,000	1,14,000	1,51,000	Decrease in the revised is for savings in the grant for experiments. Increase in the budget is due to the opening of new nurseries.
Miscellaneous	6,146	6,193	39,466	36,000	38,000	36,000	
Botanical Garden at Sibpur ...	94,781	89,805	81,986	1,00,000	97,000	1,10,000	Budget includes Rs. 7,573 for regrant of savings in the Contract contingent grant.
Grants to Public Gardens	28,464	29,158	31,298	30,000	31,000	30,000	
Zoological Gardens, Calcutta ...	4,620	5,283	5,251	4,800	5,000	5,400	
Botanical Gardens at Darjeeling ...	13,636	14,093	13,986	14,000	14,000	14,000	
Other Government Gardens ...	32,904	39,180	40,098	43,714	37,500	44,784	
Public exhibition and fairs ...	379	2,622	1,408	.....	.....	.....	
Bonus	1,274	.....	426	.....	.....	.....	
For rounding ...	.....	.....	.....	186	.....	—184	
Total ...	5,78,456	5,27,250	6,25,099	7,48,000	6,71,000	7,63,000	
Co-operative credit	80,391	61,051	91,406	93,000	87,000	1,02,000	Budget includes provision of additional Auditors and additional expenditure for the expansion of the department.
Lump provision for Agriculture and allied objects	.....	.....	.....	1,52,000	.....	20,000	A portion of the grant was used for the acquisition of land and construction of a new veterinary hospital at Dacca which was debited to the Public Works Department.
GRAND TOTAL ...	8,71,154	7,72,137	9,06,776	11,86,000	9,76,000	11,17,000	Revised based on nine months' actuals.

26B.—Scientific and Miscellaneous Departments.

Scientific—							
Cinchona plantations	3,85,751	6,67,845	2,73,788	2,58,000	2,53,000	2,14,500	Decrease in the budget is for smaller provision for temporary establishment and for omission of the special provision for extensions. Decrease in the revised is for smaller expenditure on chemicals and petty constructions.
Donations to Scientific Societies ...	14,950	15,200	11,984	11,600	15,000	11,870	
Imperial Institute	8	.....	40	.....	100	100	
Labour and Emigration—							
Emigration	19,464	22,224	22,619	23,000	23,000	23,000	
Inland Labour Transport	29,030	22,686	22,014	27,000	34,000	25,000	Revised includes Rs. 9,000 for a bungalow for the Assistant Superintendent of Emigration at Goalundo.
Inspector of Factories	65,022	60,086	57,888	79,000	56,000	68,000	Decrease in the revised is due to lapse of the provision for an additional Inspector and for smaller charges for remunerating medical officers. No provision has been made for the additional Inspector in the budget for 1915-16.
Statistics—							
Gazetteer and Statistical Memoirs ...	3,135	3,726	870	10,000	3,000	7,000	Estimate based on probable requirements.
Registration of railway traffic ...	11,167	9,933	7,602	8,360	8,000	8,000	
Registration of river-borne traffic ...	10,412	5,653	4,135	6,550	5,000	5,000	
Provincial statistics	25,216	30,150	25,769	23,300	25,000	25,000	
Census	1,634	.....	.....	.....	.....	.....	

26B.—Scientific and Miscellaneous Departments—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous—							
Preservation and translation of ancient manuscripts	5,850	7,625	9,250	9,000	11,000	9,000	
Examinations	441	422	674	700	1,000	1,500	Budget includes charges for Secretariat clerkship examination.
Miscellaneous	37,331	45,415	81,583	86,000	75,000	82,500	Decrease in the revised is for savings in the grant for fishery experiments. Budget includes Rs. 57,000 for Fishery Department and Rs. 25,500 for Smoke Nuisance Commission.
Registrar of Joint Stock Companies ...	.....	.....	.....	.....	18,000	23,000	The appointment of the Registrar was created from 1st April and the revised represents charges for 11 months. The charges were provided for under Registration, but under the orders of the Controller-General, it is now shown here. Budget includes provision for a Sub-Registrar.
Inspector of Mines	265	125	119	200	100	100	
Refunds	108	726	688	1,200	800	1,500	
For rounding ...	.....	.....	.....	90	.....	—70	
Total ...	6,09,784	8,91,816	5,19,023	5,44,000	5,28,000	5,05,000	Revised based on nine months' actuals.

29.—Superannuation—

Covenanted Civil Service pensions ...	43,750	45,000	45,000	45,000	45,000	45,000	
Superannuation and retired allowances ...	27,13,887	28,54,278	29,59,154	30,83,000	30,55,000	31,55,000	Provision has been made for the normal growth of expenditure.
Compassionate allowances	2,683	2,648	4,005	4,000	4,500	5,000	Budget based on actuals.
Gratuities	16,380	14,932	12,481	15,000	21,000	15,000	
Ports and Pilotage pensions	8,603	8,493	8,194	8,500	8,000	8,500	
Refunds	334	337	219	500	500	500	
Commuted value of pensions	.....	.....	80,235	75,000	1,50,000	2,00,000	Budget provides for an increase of Rs. 50,000 over revised as advantage is being taken of the new rules about commutation which is sanctioned by the Government of India and other Governments and debited to Bengal when drawn from Bengal Treasuries.
Total ...	27,85,637	29,25,688	31,00,288	32,31,000	32,84,000	34,29,000	Revised based on the actuals of the first nine months.

30.—Stationery and Printing—

Forms Department at the Presidency ...	53,391	52,002	59,712	71,000	62,000	.....	Amalgamated with the New Central Jail Press, the combined departments have been designated as "Press and Forms Department."
Stationery purchased in the country ...	24,869	23,130	25,965	25,000	29,000	28,000	
Government Presses	6,74,169	6,24,717	6,36,085	6,84,000	6,00,000	6,94,000	Decrease in the revised is nominal and is due to the adjustment by reduction of expenditure of Rs. 69,000 being the sale-proceeds of the machinery of the Dacca Jail Press taken over by the Gaya Jail. Budget includes the cost of the Forms Department which has now been amalgamated with the Jail Press, while the Dacca Jail Press has been abolished.
Printing at private presses	5,129	1,222	2,505	2,000	3,000	3,000	
Stationery supplied from Central Stores ...	8,19,035	6,32,102	7,58,232	6,60,000	6,60,000	6,60,000	
Refunds	2,428	1,256	2,907	2,000	2,000	2,000	
Total ...	15,79,021	13,34,429	14,85,406	14,44,000	13,56,000	13,87,000	Revised based on the actuals of the first nine months.

32.—Miscellaneous—

Miscellaneous charges for the treatment of patients of the Pasteur Institute ...	1,492	1,296	1,120	1,000	1,000	1,000	
Travelling allowances to officers attending examinations	3,774	7,150	.....	4,000	.....	.....	The charges are now debited to the same head as salaries.
Reward for proficiency in Oriental languages, and allowance to the Language Examination Committee	7,200	4,017	4,378	6,000	3,000	4,000	Based on actuals.
Cost of books and publications ...	47,503	8,112	1,100	1,000	1,000	1,000	
Donations for charitable purposes ...	1,83,618	2,30,273	2,20,731	1,70,000	2,00,000	1,70,000	Increase in the revised is for special grants to the Calcutta Orphanage, District Charitable Society, and Salvation Army.
Charges on account of European vagrants...	4,603	7,960	4,991	6,000	6,000	6,000	Based on actuals.
Rewards for destruction of wild animals ...	16,503	13,953	19,534	19,000	18,000	17,000	
Petty establishments	50,291	37,697	57,419	23,000	22,000	21,000	Estimate based on actual requirements.
Special Commissions of Enquiry ...	484	52,274	1,09,840	50,000	1,00,000	20,000	Revised includes Rs. 53,000 for the Port Development Committee and Rs. 44,000 for the District Administration Committee. Budget provides for normal unforeseen requirements.
Irrecoverable temporary loans written-off ...	4	2,323	3,507	4,000	2,000	3,000	
Rent, rates and taxes	54,106	45,495	40,305	45,000	40,000	40,000	
Contributions	1,75,287	3,396	10,342	34,800	10,000	14,000	Budget includes larger provision for guarantee of new telegraph lines wanted urgently by the Police Department.

32.—Miscellaneous—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Miscellaneous and unforeseen charges ...	7,245	4,804	99,160	3,06,000	32,000	3,06,000	Revised represents compensation for lands and houses in Dacca. Decrease in the revised is due to debit under proper heads of grants by His Excellency and the reserve for unforeseen requirements. Budget includes 1 lakh for petty grants by His Excellency, 1½ lakhs as general reserve, and ½ lakh for gratuitous relief.
Extraordinary items...	.....	.....	229	.....	.....	.....	
Miscellaneous refunds	8,2[illegible]1	2,732	9,716	8,000	8,000	8,000	
Annual stipend to holders of literary titles	.....	4,092	2,908	3,000	3,000	3,000	
Lump provision for grain compensation allowance for all departments ...	.....	.....	.....	4,00,000	.....	4,00,000	The charges have been adjusted under appropriate heads.
Charges for search of hidden treasure ...	.....	36	.....	.....	.....	.....	
Books and subscriptions to periodicals ...	.....	.....	2,138	.....	2,000	2,000	
For rounding ...	.....	.....	.....	+200	.....	.....	
Total ...	5,60,371	4,25,610	5,87,418	10,81,000	4,48,000	10,16,000	Revised based on the actuals of the first nine months.

42.—Irrigation—Major Works (Working Expenses)—

Midnapore Canal	2,43,964	2,06,943	1,78,785	2,10,000	1,58,000	1,97,000	Decrease in the revised is under maintenance and repairs.
Hijili Tidal Canals	33,122	28,774	1,19,004	86,000	1,00,000	70,000	
Total ...	2,77,086	2,35,717	2,97,789	2,96,000	2,58,000	2,67,000	Revised based on nine months' actuals.
Provincial share ...	1,38,543	1,17,858	1,48,895	1,48,000	1,29,000	1,33,000	

42.—Irrigation—Major Works (Interest on Debt)—

Interest	3,41,301	3,51,236	3,39,987	3,38,000	3,40,000	3,40,000	Interest is calculated at Rs. 3·3879 per cent. on the capital outlay to end of 1913-14 of Midnapore Canal (Rs. 82,39,830) and Hijili Tidal Canal (Rs.17,85,489). There will be no capital outlay in 1914-15 and 1915-16.
Provincial share	1,70,650	1,75,618	1,69,993	1,69,000	1,70,000	1,70,000	

43.—Minor Works and Navigation—

IN CHARGE OF THE CIVIL DEPARTMENT						
Embankments under the contract system—						
Establishments	2,375	1,882	1,597	2,000	1,500	1,512	
Contingencies	31	48	361	5,500	500	400	Decrease is due to adjustment of the expenditure for bandalling the Ganges near Rampur-Boalia in the Public Works Department. Both budget and revised includes contribution to the Tippera District Board for maintaining gauge and gauge readers in connection with the Gumti embankment.
Allowance	6	.....	6	.....	.....	.....	
Maintenance charges of the Howrah and Rajapur drainage projects	1,426	.....	.....	.....	.....	.....	
Refunds	.....	.....	.....	500	.....	.....	
Bonus	71	.....	.....	.....	.....	.....	
Rounding	.....	.....	.....	.....	.....	+88	
Total in charge of the Civil Department ...	3,909	1,930	1,964	8,000	2,000	2,000	
Provincial share	1,954	965	982	4,000	1,000	1,000	
IN CHARGE OF THE PUBLIC WORKS DEPARTMENT.							
IRRIGATION AND NAVIGATION WORKS.							
Works for which Capital and Revenue Accounts are kept.							
CAPITAL.							
Works in progress.							
Midnapore Canal	—3,942	1,198		2,400	.....	13,000	Budget is chiefly for the construction of an escape in the first reach of the Canal.
Hooghly Bidyadhari Canal	.....	12,741		.....	.....	.....	
Calcutta and Eastern Canals	—96,978	—82,320		—55,800	5,79,450	—79,000	Budget represents the credit anticipated on account of the hire of the dredger *Foyers*.
Madaripur Bhil Scheme	4,59,082	95,489		34,500	1,26,600	.....	
Utterbagh lock	14,798	73,852		.....	17,800	.....	The work will be completed in 1914-15.
Survey of the proposed Grand Trunk Canal	.....	.....		.....	3,200	.....	
Total Capital ...	3,72,960	1,00,960	2,07,238	—18,900	7,27,050	—66,000	
REVENUE.							
Orissa Coast Canal	19,016	19,227	27,656	17,400	11,890	22,000	
Calcutta and Eastern Canals	3,01,057	4,39,561	3,88,924	6,12,000	4,37,827	7,57,000	Budget includes special provision for land required for working the dredger *Foyers*.
Madaripur Bhil Scheme	7,210	92,917	1,17,560	60,500	2,59,375	1,74,500	
Total Revenue ...	3,27,283	5,51,705	5,34,140	6,89,900	7,09,092	9,53,500	
Total Works for which Capital and Revenue accounts are kept	7,00,243	6,52,665	7,41,378	6,71,000	14,36,142	8,87,500	

43.—Minor Works and Navigation—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget estimate.	
1	2	3	4	5	6	7	8
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Works for which only Revenue Accounts are kept.							
Works in progress							
Nadia Rivers	80,226	1,38,461	1,29,341	1,29,000	1,08,068	1,28,000	
Gaighatta and Buxi *khals*	4,680	8,637	289	600	480	500	
Total Works for which only Revenue Accounts are kept	84,906	1,47,098	1,29,630	1,29,600	1,08,548	1,28,500	
Works for which neither Capital nor Revenue Accounts are kept.							
Works in progress.							
Eden Canal		20,684	39,837	89,000	66,780	59,000	
Improvement of navigable channels—Ganges river		54,332	61,847	45,000	60,894	40,000	
Dredging the Bhagirathi entrance ...			.....	.....	.....	.....	
Dredging the Gorai entrance			9,617	1,06,400	25,346	33,000	
Other works		.....	.....				
Bhagirathi observation		.....	.....	.....	12,550	.....	
Dredging the Dhaleswari and Buriganga rivers		.....					
Bandalling and putting on spurs on the Dhaleswari and Buriganga rivers ...		48,691	82,957	80,000	81,600	86,500	
Grant-in-aid for bandalling the Ganges near Rampur-Boalia		.....					
Improving the channel of the Karnafuli ...		.....					
Repairs		.....	.....				
Dredging the Puttimari channel ...		.....	.....	.....	.....	.....	
Taking tidal observations and making surveys in connection with the proposed canalisation of the Bidyadhari and Peali rivers		.....	3,352	.....	.....	.....	
Total Works for which neither Capital nor Revenue Accounts are kept ...	1,17,163	1,23,707	1,97,610	3,20,400	2,47,170	2,18,500	
Total Irrigation and Navigation Works	9,02,312	9,23,470	10,68,618	11,21,000	17,91,860	12,34,500	

AGRICULTURAL AND DRAINAGE WORKS.						
Works for which only Revenue Accounts are kept and of which neither Capital nor Revenue Accounts are kept.						
WORKS IN PROGRESS.						
Government embankments	.....	6,12,837	8,55,839	10,94,000	10,02,140	10,37,500
Midnapore takavi embankments under contract	.....					
Rajapur and Howrah drainage	.....					
Magra Hât drainage project	.....					
Total Agricultural ...	6,58,487	6,12,837	8,55,839	10,94,000	10,02,140	10,37,500
Reserve	.....	.....	.....	23,000	.....	20,000
Total in charge of the Public Works Department	15,60,799	15,36,307	19,24,457	22,38,000	27,94,000	22,92,000
Provincial share	7,80,399	7,68,153	9,62,228	11,19,000	13,97,000	11,46,000

45.—Civil Works—

IN CHARGE OF THE CIVIL DEPARTMENT.							
Provision for sub-overseers in each subdivision in Bengal to report on the real condition of rural water-supply ...	.....	.....	19,960	14,000	14,000	5,000	
Ferry charges	2,485	2,584	5,461	7,838	6,600	9,000	
„ refunds	7,517	9,505	13,226	12,000	21,000	15,000	
Staging bungalows	4,223	5,660	4,192	3,947	4,000	4,000	
Encamping grounds	17	59	1,060	776	2,200	469	
Arboriculture	13,754	21,146	.....	.....	.....	.....	
Cemetery establishment	.....	.....	2,139	4,613	2,200	4,410	
Contributions in aid of excluded local funds and municipalities	8,28,989	4,36,575	5,72,483	1,74,813	4,64 000	1,76,000	Increase in the revised is for larger grant for water-works sanctioned by transfer from Medical. Budget does not include these grants which have been taken under Medical.
Other items	14,461	1,74,290	13,585	5,150	7,000	.....	
Grant to the Calcutta Improvement Trust ...	11,50,000	11,50,000	11,50,000	11,50,000	11,50,000	11,50,000	
Contribution to district funds and district road funds	10,06,283	8,80,565	7,57,702	7,03,700	9,03,000	8,40,000	Increase in the revised is for larger augmentation grant.
Grants to the Local bodies	.....	.....	34,455	.....	5,000	5,000	
Rounding	.....	.....	.....	+163	.....	+121	
Total in charge of the Civil Department ...	30,27,729	26,80,384	25,74,263	20,77,000	25,79,000	22,09,000	

45.—*Civil Works*—concluded.

Heads.	Actuals.			1914-15.		1915-16.	Remarks.
	1911-12.	1912-13.	1913-14.	Sanctioned estimate.	Revised estimate.	Budget Estimate.	
1	2	3	4	5	6	7	8
In charge of the Public Works Department.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	
Original Works.							
Civil Buildings ... In progress	29,22,156	32,39,655	42,47,697	20,41,100	47,19,000	20,25,300	
Civil Buildings ... Not commenced ...				24,19,900		3,00,000	
Communications ... In progress ...	1,95,791	1,71,609	3,09,208	4,04,500	6,98,000	4,33,700	
Communications ... Not commenced ...				6,79,500		1,24,100	
Miscellaneous Public Improvements. In progress ...	2,59,518	49,052	1,18,999	14,000	69,000	4,900	
Miscellaneous Public Improvements. Not commenced ...				.....		...	
Total ...	33,77,465	34,60,316	46,75,904	55,59,000	54,86,000	28,88,000	
Repairs.							
Civil Buildings	7,67,270	8,40,843	10,24,747	12,73,000	12,92,000	12,80,000	
Communications	8,43,967	8,80,979	8,77,704	8,00,000	8,93,000	8,10,000	
Miscellaneous Public Improvements ...	68,251	70,971	77,963	1,10,000	1,10,000	1,10,000	
Total ...	16,79,488	17,98,793	19,80,414	21,83,000	22,95,000	22,00,000	
Establishment	10,27,063	9,84,000	9,84,906	11,47,000	12,40,000	13,50,000	
Tools and Plant	63,214	47,470	82,852	70,000	89,000	50,000	
Stock and Suspense	4,666	31,176	—79,691	.....	90,000	....	
Total in charge of Public Works Department	61,51,896	63,21,755	76,44,385	89,59,000	92,00,000	64,88,000	

APPENDIX C.

Statement of receipts and charges of District Boards and District Road Fund in Bengal.

RECEIPTS.

HEADS OF REVENUE.	Actuals, 1913-14.	Revised estimate, 1914-15.	Budget estimate, 1915-16.	REMARKS.
	Rs.	Rs.	Rs.	
Land Revenue	558	459	459	
Local Rates	62,45,422	63 45,671	64,88,943	Represent collections of both Public Works Cess and Road Cess.
Interest	18,710	28,723	25.512	Revised estimate includes interest on arrear collections of the Public Works Department Cess.
Law and Justice—Courts of Law ...	5,688	4,267	4,437	
Police	3,77,770	3,51,387	3,58,235	
Education	15,82,402	10,54,000	8,23,643	
Medical	79,213	81,209	30,147	
Minor Departments	8,205	8,121	7,455	
Superannuation and Pensions ...	.....	.....	.....	
Stationery and Printing ...	10,389	1,900	900	
Miscellaneous	1,44,967	72,602	82,679	
Railways	1,05,668	74,000	63,000	
Minor Works	18,776	17,205	15,970	
Civil Works	12,67,942	10,88,742	9,95,454	
Debt, Deposits and Advances ...	7,32,995	5,51,319	5,13,123	
Total ...	1,05,9-,905	96,79,605	94,09,957	
Opening balance ...	19,78,852	36,56,322	12,90,014	
GRAND TOTAL ...	1,25,77,757	1,33 35,927	1,06,99,971	

EXPENDITURE.

HEADS OF EXPENDITURE.	Actuals, 1913-14.	Revised estimate, 1914-15.	Budget estimate, 1915-16.	REMARKS.
	Rs.	Rs.	Rs.	
Refunds	...	2,543	...	
Land Revenue	...	2,260	2,175	
Local Rates	2,97,895	1,91,598	1,92,160	
Interest	13,887	7,572	7,073	
General Administration ...	2,33,940	2,68,985	2,73,960	
Law and Justice—Courts of Law ...	2,803	3,300	4,116	
Police	21,435	28,302	27,305	
Ports and Pilotage	6,933	7,100	8,300	
Education	21,58,575	27,61,335	21,13,148	
Medical	5,31,983	8,62,970	7,77,757	
Minor Departments	69,701	1,01,382	1,36,912	
Superannuation and Pensions ...	53,965	56,061	59,977	
Stationery and Printing ...	26,637	33,096	32,466	
Miscellaneous	20,461	42,558	31,966	
Famine Relief	3,155	450	500	
Railways	...	27,400	...	
Minor Works	55,358	2,24,726	100	
Civil Works	47,00,197	68,07,830	56,05,371	
Debt, Deposits and Advances ...	7,24,510	6,16,445	5,33,469	
Total ...	89,21,435	1,20,45,913	98,06,755	
Closing balance ...	36,56,322	12,90,014	8,93,216	
GRAND TOTAL ...	1,25.77,757	1,33,35,927	1,06,99,971	

SCHEDULE OF NEW SCHEMES ESTIMATED TO COST MORE THAN Rs. 5,000 IN ANY ONE YEAR.

Obligatory schemes which have been provided for in the budget for 1915-16.

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
7.—Excise.			Rs.	Rs.		Rs.	Rs.	
District Executive Establishment—Sadar Establishment.	Reorganization of the Excise Department and its amalgamation with the Salt Department.	.....	2,57,811	2,57,811	.....	1,50,000	1,50,000	The reorganization of the Excise Department and its amalgamation with the Salt Department have been sanctioned by the Secretary of State for India. The total cost of the amalgamated establishment will be Rs. 7,90,000, showing an increase over the present sanctioned scale of Rs. 2,57,811 per annum. A provision of Rs. 1,50,000 was made in the Budget for 1914-15 towards the introduction of the scheme, and the same amount has been provided for in the Budget for 1915-16. (Of the total cost of the establishment, a fixed debit of Rs. 2,00,000 will be made to Imperial on account of the Salt Department.)
18.—General Administration.								
Civil Secretariat ...	Additional establishment (General Department).	.....	5,100	5,100	.....	5,100	5,100	The work of the Education Department is growing rapidly; and in order to cope with the increase of work, the following additional establishment has been sanctioned :— Rs. 1 ... ... 200 1 ... ... 125 1 ... ... 100 425 ×12 5,100

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
18.—General Administration—*concluded.*		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Legislative Department ...	Officer on special duty in the Legislative Department.	.....	6,000	6,000	.....	6,000	6,000	A special officer on Rs. 500 is required in connection with the amendment of Bengal Act III of 1889. A special officer is being continually employed in the Legislative Department from February 1913, and the charges were met by reappropriation from savings in the budgets. As it is likely that a special officer will be required throughout the year 1915-16, a provision of Rs. 6,000 has been made.
	Total ...	.....	11,100	11,100	.....	11,100	11,100	
20.—Police.								
Presidency Police ...	Increased police staff for the Bara Bazar section in the Calcutta Police.	19,781	.....	19,781	17,160	.....	17,160	At present 13 additional sergeants are employed temporarily in Bara Bazar to strengthen the police. The cost is shown below :— Average cost. Rs. A. P. Pay of 13 sergeants (100—5—125)... 115 4 5 Or ... 1,498 9 5 × 12 17,983 1 0 Contingencies at 10 per cent. of pay 1,798 0 0 19,781 1 0 In the first year the minimum pay will be drawn, and the charges will be— Rs. 13 × 100 × 12 = 15,600 Contingencies ... ... 1,560 17,160 As the whole staff will not probably be made permanent, it is now shown as non-recurring.

Ditto	...	Additional staff for motor-car work.	.....	9,878	9,878	.....	8,580	8,580

This is required for registration of motor vehicles and for regulating the traffic—

	Rs.	A.	P.
One Superintendent of motor vehicles (300—25—450)	398	5	4
House-rent of the Superintendent ...	100	0	0
1 Clerk (Rs. 80)	80	0	0
1 do. („ 70)	70	0	0
1 do. („ 60)	60	0	0
1 do. („ 40)	40	0	0
	748	5	4 per mensem.
Annual	8,980	0	0
Contingencies at 10 per cent. of pay	898	0	0
	9,878	0	0

In the first year minimum pay will be drawn and will amount to—

	Rs.
Superintendent	300 × 12 = 3,600
House-rent	1,200
Establishment	250 × 12 = 3,000
	7,800
Contingencies ...	780
	8,580

District Police	...	Pay and allowances of the crew of the steam-launch for the Assistant Superintendent of Police, Munshiganj.	.....	8,267	8,267	.....	4,000	4,000

	Rs.
Pay	2,994
Clothing	65
Coal and fuel	4,212
Stores	996
	8,267

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
District Police, Superintendence—	Appointment of a Second Personal Assistant to the Inspector-General of Police.	.....	20,000	20,000	.....	20,000	20,000	A second Personal Assistant is required to cope with the increase of work in the Inspector-General's office which has assumed a proportion beyond the capacity of one Personal Assistant to deal with. The proposal involves the addition of an inferior appointment to the cadre. The two new appointments will, if sanctioned, be as follows :— Per mensem. Rs. 1 Superintendent of Police, 5th grade ... 700 Local allowance ... ... 200 House-rent allowance ... ... 150 1 Assistant Superintendent ... ... 500 In addition to this, the following cost is involved :— Rs. A. P. 4 orderlies ... ... 10 8 0 each per mensem, including local allowance. Maintenance of kit ... 1 10 8 per mensem.
District Police ...	Reorganization of the subordinate police in Eastern Bengal (Establishment, etc.):—							
	Establishment of a new police-station, Burichang	240	1,470		.....	1,470		The whole scheme has been sanctioned by the Secretary of State, and effect is being given gradually as funds permit. In the current year's budget there is a provision of Rs. 91,470 recurring, and of Rs. 3,13,385 non-recurring. The Inspector-General of Police wants to provide Rs. 3,03,143 for non-recurring expenditure and Rs 80,518 for recurring expenditure in 1915-16, but as funds are not available the items already sanctioned have been provided for.
	Establishment of a new centre at Debidnar, Moradnagar police station ...	240	1,470		.....	1,470		
	Establishment of a police-station at Pabna ...	380	2,615		.....	2,615		
	Establishment of a police-station at Jaypurhat ...	120	780		.....	780		
	Reconstitution of town police at Rampur Boalia	280	1,816		.....	1,816		
	For urgent requirements of opening new investigating centres ...	.....	1,849		.....	1,849		
	Total ...	1,260	10,000	11,260	.....	10,000	10,000	

Other Police	Reorganization of the River Police in Eastern Bengal districts :—							This has already received the sanction of the Secretary of State and effect is being given gradually. In the current year's budget, Rs. 71,512 recurring, and Rs. 4,50,263 non-recurring have been provided. The Inspector-General of Police wants Rs. 49,562 for recurring, and Rs. 4,14,312 for non-recurring expenditure during 1915-16. As funds are not available to the full extent, the recurring charges have been provided for.
	Seven sub-inspectors ...	.....	7,140		.....	7,140		
	Eight head-constables ...	160	2,632		160	2,352		
	Stores for steam-launches	.....	10,000		.....	10,000		
	Hospital supplies and furniture.	500	.....		500	.....		
	Staff for workshop ...	.....	5,040		.....	5,040		
	Establishment for Inspector's launch ...	.....	3,270		.....	3,270		
	Establishment for six thana launches	.....	11,760		.....	11,760		
	Total ...	660	39,842	40,502	660	39,562	40,222	
	Total ...	21,701	87,987	1,09,688	17,820	82,142	99,962	
22.—EDUCATION—GOVERNMENT COLLEGES—GENERAL.								
Arts Colleges for Girls ...	Creation of one additional appointment in the Indian Educational Service.	.....	8,400	8,400	.....	6,000	6,000	It is proposed to appoint an Indian Educational Service Officer as Lady Principal of the Bethune College in place of an appointment on Rs. 200 a month in the Provincial Educational Service. The pay of the post will be Rs. 500—50—700 a month, with a local allowance of Rs. 200.
24.—MEDICAL ...	Council of Medical Registration, Bengal.	.....	10,000	10,000	.....	10,000	10,000	The Council of Medical Registration will require—

	Rs.
Establishment	7,000
Allowances	5,270
Law charges	2,000
Printing charges	10,000
Stamps	1,300
Office furniture and contingencies ...	3,000
Total ...	28,570

As the probable receipts from Registration are estimated to amount to Rs. 20,000, a grant of Rs. 10,000 from Provincial Revenues will have to be given to the Council to start with.

24.—MEDICAL ..	Establishment of a State Medical Faculty for the examination of medical students.	.....	10,000	10,000	.....	10,000	10,000	A grant of Rs. 10,000 (approximate) will have to be given towards the pay of the Registrar and the establishment.
	Total ...	.....	20,000	20,000	.....	20,000	20,000	

Major budget head and sub-head under which provision has been made.	Nature of scheme.	Estimate of ultimate maximum cost.			Estimate of Expenditure in 1915-16.			Remarks.
		Non-recurring.	Recurring.	Total.	Non-recurring.	Recurring.	Total.	
1	2	3	4	5	6	7	8	9
26A.—Agriculture.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Veterinary and stallion charges.	Second European officer for Bengal Veterinary College	.....	6,000	6,000	.....	6,000	6,000	This is necessary for the proper working of the college. The proposal has been recommended to the Secretary of State.
Expert staff	Fieldmen, Demonstrators and Apprentices ...	.....	6,000	6,000	.....	5,000	5,000	
Registrar of Co-operative Societies.	Additional establishment for the Department of Co-operative Societies ...	.....	13,668	13,668	.....	9,716	9,716	The Registrar presses the necessity for the additional establishment being employed: otherwise it will not be possible to carry out even the legal duties under the Act.
								Minimum. Maximum. Rs.
								1 Weaving expert ... ... 150—10—200
								1 Inspector ... ... 150—10—200
								2 Inspectors ... ... 200—20—300
								4 Auditors ... ... 200—10—300
								1 Office clerk ... ... 60— 3— 75
								8 Peons ... ... 64——— 64
								Total (monthly) ... 824——1,139
								Total (annually) ... 9,888— 13,668
	Total ...	.....	25,668	25,668	.....	20,716	20,716	
32.—Miscellaneous.								
Contributions ...	Maintenance and working of telegraph lines.	.....	30,000	30,000	.....	10,000	10,000	This is required for guarantees of telegraph lines in the mufassal which it is desirable to open for administrative reasons. The necessity for increased telegraph facilities is specially felt by the police department, and their extension would be of great assistance in the prevention and detection of crime.
	Grand Total ...	21,701	4,40,966	4,62,667	17,820	2,99,958	3,17,778	

ADJOURNMENT.

The Council was then adjourned to Tuesday, the 6th April, 1915.

A. W. WATSON,
Secretary to the Government of Bengal and
Secretary to the Bengal Legislative Council.

CALCUTTA ;
The 30th March, 1915.

The Calcutta Gazette

WEDNESDAY, APRIL 28, 1915.

PART IVA.

Proceedings of the Bengal Legislative Council.

GOVERNMENT OF BENGAL.

LEGISLATIVE DEPARTMENT.

Abstract of the Proceedings of the Bengal Legislative Council assembled under the provisions of the Indian Councils Acts, 1861, 1892 and 1909, and the Government of India Act, 1912.

THE Council met in the Council Chamber in Government House on Tuesday, the 6th April, 1915, at 11 A.M.

Present:

His Excellency the Right Hon'ble THOMAS DAVID, BARON CARMICHAEL OF SKIRLING, G.C.I.E., K.C.M.G., *Governor of the Presidency of Fort William in Bengal, presiding.*

The Hon'ble MR. P. C. LYON, C.S.I., *Vice-President.*

The Hon'ble NAWAB SYED SHAMS-UL-HUDA.

The Hon'ble MR. N. D. BEATSON BELL, C.I.E.

The Hon'ble MR. C. J. STEVENSON-MOORE, C.V.O.

The Hon'ble MR. F. J. MONAHAN.

The Hon'ble MR. J. G. CUMMING, C.I.E.

The Hon'ble MR. J. H. KERR, C.I.E.

The Hon'ble MR. H. L. STEPHENSON, C.I.E.

The Hon'ble MR. H. F. SAMMAN.

The Hon'ble MR. H. H. GREEN.

The Hon'ble MR. C. H. BOMPAS.

The Hon'ble MR. W. W. HORNELL.

The Hon'ble MR. C. F. PAYNE.

The Hon'ble RAI PRIYA NATH MUKHARJI BAHADUR.

The Hon'ble MR. F. A. A. COWLEY.

The Hon'ble MR. H. J. HILARY.

The Hon'ble NAWAB BAHADUR OF MURSHIDABAD, K.C.S.I., K.C.V.O., AMIR-UL-OMRAH.

The Hon'ble DR. NILRATAN SIRCAR.

The Hon'ble RAJA HRISHIKESH LAHA, C.I.E.

The Hon'ble MR. BYOMKES CHAKRAVARTI.

The Hon'ble SIR BIJAY CHAND MAHTAB, K.C.S.I., K.C.I.E., I.O.M., Maharajadhiraja Bahadur of Burdwan.

The Hon'ble RAJA SHOSHI KANTA ACHARYYA CHAUDHURI BAHADUR.

The Hon'ble DR. DEBA PRASAD SARBADHIKARI, C.I.E.

The Hon'ble RAJA DINENDRA NARAYAN RAY.

The Hon'ble RAI RADHA CHARAN PAL BAHADUR.

The Hon'ble MR. W. T. GRICE.

The Hon'ble MR. G. A. BAYLEY.

The Hon'ble MR. A. W. C. CHAPLIN.

The Hon'ble MR. GOLAM HOSSEIN CASSIM ARIFF.

The Hon'ble MAULVI MAZHARUL ANWAR CHAUDHURI.

The Hon'ble MAULVI MUSHARRAF HUSSAIN.

The Hon'ble MAULVI A. K. FAZ-UL-HAQ.

The Hon'ble NAWAB SYED HOSSAM HAIDER CHAUDHURI, KHAN BAHADUR.

The Hon'ble RAI NALINAKSHA BASU BAHADUR.

The Hon'ble NAWAB SAIYID NAWAB ALI CHAUDHURI, KHAN BAHADUR.

The Hon'ble BABU SURENDRA NATH BANERJI.

The Hon'ble BABU SURENDRA NATH RAY.

The Hon'ble BABU MAHENDRA NATH RAY, C.I.E.

The Hon'ble RAI HARI MOHAN CHANDRA BAHADUR.

The Hon'ble CHAUDHURI MUHAMMAD ISMAIL KHAN.

The Hon'ble BABU UPENDRA LAL RAY.

Questions and Answers.

LIST OF BUSINESS—ITEM No. 1.

STARRED QUESTIONS.

By the Hon'ble MAHARAJA RANAJIT SINHA OF NASHIPUR :—

Six-monthly publication of sanitary projects.

*1. Are the Government considering the advisability of publishing six-monthly statements showing the number of projects brought before the Sanitary Board and matured and recommended by them for the consideration of the Government?

The Hon'ble MR. SAMMAN replied :—

"The answer is in the negative."

By the Hon'ble MAHARAJA RANAJIT SINHA OF NASHIPUR :—

Proposed amendment of the Cess Act.

*2. Will the Government be pleased to state when the proposed amendment of the Cess Act is to be brought forward?

The Hon'ble MR. SAMMAN replied :—

"The proposal to amend the Cess Act is still under consideration and at this stage it cannot be definitely stated when the Bill will be brought forward."

By the Hon'ble BABU UPENDRA LAL RAY :—

Fisheries in Bengal.

*3. Will the Government be pleased to state what action has been taken with a view to giving effect to the recommendations made from time to time by the officers appointed to report on Fisheries in Bengal?

The Hon'ble MR. KERR replied :—

"The Hon'ble Member is referred to bulletin No. 5 of the Department of Fisheries which has recently been published, and a copy of which is laid on the table."

UNSTARRED QUESTIONS.

By the Hon'ble MAHARAJA RANAJIT SINHA OF NASHIPUR :—

Projects for the improvement of sanitation.

1. Will the Government be pleased to lay on the table a statement showing the projects for the improvement of sanitation which have been submitted to the Government by the Sanitary Board for sanction during the current financial year, and the orders passed thereon?

The following reply by the Hon'ble MR. SAMMAN was laid on the table :—

"A statement is laid on the table."